

By Senator Artiles

40-01239-17

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1 A bill to be entitled
2 An act relating to sales tax exemptions for
3 governmental entities; amending s. 212.08, F.S.;
4 providing construction relating to when a transaction
5 is properly characterized as an exempt sale or lease
6 to a governmental entity; providing an effective date.

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8 Be It Enacted by the Legislature of the State of Florida:

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10 Section 1. Paragraph (d) is added to subsection (6) of
11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and
13 storage tax; specified exemptions.—The sale at retail, the
14 rental, the use, the consumption, the distribution, and the
15 storage to be used or consumed in this state of the following
16 are hereby specifically exempt from the tax imposed by this
17 chapter.

18 (6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

19 (d) For purposes of this subsection, a transaction is
20 properly characterized as an exempt sale or lease to a
21 governmental entity if:

22 1. The sale or lease is made to the contract manager of the
23 property or operation of an exempt governmental entity for use
24 in such property or operation; and

25 2. The contract manager pays for the transaction with the
26 governmental entity's revenues from the property or operation,
27 or with other funds provided by the governmental entity for the
28 contract manager's use in management of the governmental
29 entity's property or operation.

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Section 2. This act shall take effect July 1, 2017.