

HB 71

2017

1                   A bill to be entitled  
 2           An act relating to tax exemption for personal hygiene  
 3           products; amending s. 212.08, F.S.; exempting from the  
 4           sales and use tax the sale of diapers and baby wipes;  
 5           defining the terms "diaper" and "baby wipe"; providing  
 6           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 (ooo) is added to subsection (7) 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           (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 19           entity by this chapter do not inure to any transaction that is  
 20           otherwise taxable under this chapter when payment is made by a  
 21           representative or employee of the entity by any means,  
 22           including, but not limited to, cash, check, or credit card, even  
 23           when that representative or employee is subsequently reimbursed  
 24           by the entity. In addition, exemptions provided to any entity by  
 25           this subsection do not inure to any transaction that is  
 26           otherwise taxable under this chapter unless the entity has

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27 | obtained a sales tax exemption certificate from the department  
28 | or the entity obtains or provides other documentation as  
29 | required by the department. Eligible purchases or leases made  
30 | with such a certificate must be in strict compliance with this  
31 | subsection and departmental rules, and any person who makes an  
32 | exempt purchase with a certificate that is not in strict  
33 | compliance with this subsection and the rules is liable for and  
34 | shall pay the tax. The department may adopt rules to administer  
35 | this subsection.

36 | (ooo) Personal hygiene products.—The sale of diapers and  
37 | baby wipes is exempt from the tax imposed by this chapter. As  
38 | used in this paragraph, the term:

39 | 1. "Diaper" means a product used to absorb or contain body  
40 | waste, including, but not limited to, baby diapers and adult  
41 | diapers and pads designed and used for incontinence.

42 | 2. "Baby wipe" means a moistened, disposable, often  
43 | antiseptic tissue used chiefly for cleansing the skin especially  
44 | of babies and children.

45 | Section 2. This act shall take effect January 1, 2018.