

By Senator Book

32-00068-19

201960\_\_

1                   A bill to be entitled  
2       An act relating to a tax exemption for diapers and  
3       incontinence products; amending s. 212.08, F.S.;  
4       exempting the sale for human use of diapers,  
5       incontinence undergarments, incontinence pads, or  
6       incontinence liners from the sales and use tax;  
7       providing an effective date.  
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9 Be It Enacted by the Legislature of the State of Florida:  
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11       Section 1. Paragraph (ppp) is added to subsection (7) of  
12       section 212.08, Florida Statutes, to read:

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

19       (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
20       entity by this chapter do not inure to any transaction that is  
21       otherwise taxable under this chapter when payment is made by a  
22       representative or employee of the entity by any means,  
23       including, but not limited to, cash, check, or credit card, even  
24       when that representative or employee is subsequently reimbursed  
25       by the entity. In addition, exemptions provided to any entity by  
26       this subsection do not inure to any transaction that is  
27       otherwise taxable under this chapter unless the entity has  
28       obtained a sales tax exemption certificate from the department  
29       or the entity obtains or provides other documentation as

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30 required by the department. Eligible purchases or leases made  
31 with such a certificate must be in strict compliance with this  
32 subsection and departmental rules, and any person who makes an  
33 exempt purchase with a certificate that is not in strict  
34 compliance with this subsection and the rules is liable for and  
35 shall pay the tax. The department may adopt rules to administer  
36 this subsection.

37 (ppp) Diapers and incontinence products.—The sale for human  
38 use of diapers, incontinence undergarments, incontinence pads,  
39 or incontinence liners is exempt from the tax imposed by this  
40 chapter.

41 Section 2. This act shall take effect January 1, 2020.