

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Jenne offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 2607 and 2608, insert:

5 Section 48. Subsection (19) is added to section 212.08,
6 Florida Statutes, to read:

7 212.08 Sales, rental, use, consumption, distribution, and
8 storage tax; specified exemptions.—The sale at retail, the
9 rental, the use, the consumption, the distribution, and the
10 storage to be used or consumed in this state of the following
11 are hereby specifically exempt from the tax imposed by this
12 chapter.

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13 (19) PARTIAL EXEMPTION; COLLEGE TEXTBOOKS.—The sale of
 14 textbooks that are required or recommended for use in a course
 15 offered by a public postsecondary educational institution as
 16 described in s. 1000.04, or an independent nonprofit or for-
 17 profit college or university that is eligible to participate in
 18 a tuition assistance program under s. 1009.89 or s. 1009.891, is
 19 subject to the tax under this chapter but such textbooks shall
 20 be taxed only at 50 percent of the value of the textbooks. As
 21 used in this subsection, the term "textbook" means any required
 22 or recommended manual of instruction or instructional material
 23 that is required or recommended for use in a course in any field
 24 of study. To demonstrate that a sale is subject to the partial
 25 exemption, the student must provide to the vendor a physical or
 26 an electronic copy of his or her identification number and a
 27 course syllabus or list of required or recommended textbooks.

T I T L E A M E N D M E N T

31 Remove line 171 and insert:
 32 applicability; amending s. 212.08, F.S.; providing a
 33 partial exemption from the sales tax for specified
 34 college textbooks; providing sales tax exemptions for

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