

By Senator Rodriguez

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1 A bill to be entitled
2 An act relating to taxation of investigative services;
3 amending s. 212.08, F.S.; defining the term "small
4 private investigative agency"; providing an exemption
5 from the state tax on sales, use, and other
6 transactions for investigative services provided by a
7 small private investigative agency; providing an
8 effective date.

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

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12 Section 1. Paragraph (ppp) is added to subsection (7) of
13 section 212.08, Florida Statutes, to read:

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

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

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

38 (ppp) Small private investigative agencies.-

39 1. As used in this paragraph, the term "small private
40 investigative agency" means a private investigator licensed
41 under s. 493.6201 which:

42 a. Employs three or fewer full-time or part-time employees,
43 including those performing services pursuant to an employee
44 leasing arrangement as defined in s. 468.520(4), in total; and

45 b. Received less than \$50,000 in compensation during the
46 previous calendar year for providing private investigation
47 services as defined in s. 493.6101(17) for all its businesses
48 related through common ownership.

49 2. The sale of investigative services by a small private
50 investigative agency to a client is exempt from the tax imposed
51 by this chapter.

52 Section 2. This act shall take effect July 1, 2022.