

By the Committees on Finance and Tax; and Commerce and Tourism;
and Senator Rodriguez

593-02946-22

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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; authorizing the
8 Department of Revenue to adopt emergency rules to
9 implement the act; providing effective dates.

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

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

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

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

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

39 (ppp) Small private investigative agencies.-

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

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

46 b. Reported less than \$150,000 in taxable sales during the
47 previous calendar year for providing private investigative
48 services as defined in s. 493.6101(17) for all its businesses
49 related through common ownership.

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

53 Section 2. (1) The Department of Revenue may, and all
54 conditions are deemed met to, adopt emergency rules pursuant to
55 s. 120.54(4), Florida Statutes, for the purpose of implementing
56 the amendment made by this act to s. 212.08, Florida Statutes.

57 (2) Notwithstanding any other law, emergency rules adopted
58 pursuant to this subsection are effective for 6 months after

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59 adoption and may be renewed during the pendency of procedures to
60 adopt permanent rules addressing the subject of the emergency
61 rules.

62 (3) This section shall take effect upon this act becoming a
63 law and expires January 1, 2026.

64 Section 3. Except as otherwise expressly provided in this
65 act and except for this section, which shall take effect upon
66 this act becoming a law, this act shall take effect July 1,
67 2022.