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LEGISLATIVE ACTION

Senate

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House

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Floor: 1/F/2R

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03/29/2023 05:04 PM

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Senator Book moved the following:

Senate Amendment (with title amendment)

Between lines 296 and 297

insert:

Section 3. Paragraph (qqq) is added to subsection (7) of section 212.08, Florida Statutes, to read:

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



12 chapter.

13 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
14 entity by this chapter do not inure to any transaction that is
15 otherwise taxable under this chapter when payment is made by a
16 representative or employee of the entity by any means,
17 including, but not limited to, cash, check, or credit card, even
18 when that representative or employee is subsequently reimbursed
19 by the entity. In addition, exemptions provided to any entity by
20 this subsection do not inure to any transaction that is
21 otherwise taxable under this chapter unless the entity has
22 obtained a sales tax exemption certificate from the department
23 or the entity obtains or provides other documentation as
24 required by the department. Eligible purchases or leases made
25 with such a certificate must be in strict compliance with this
26 subsection and departmental rules, and any person who makes an
27 exempt purchase with a certificate that is not in strict
28 compliance with this subsection and the rules is liable for and
29 shall pay the tax. The department may adopt rules to administer
30 this subsection.

31 (qqq) Safe storage of firearms.—The sale of a firearm safe,
32 a firearm lockbox, or a firearm trigger lock is exempt from the
33 tax imposed by this chapter.

34
35 ===== T I T L E A M E N D M E N T =====

36 And the title is amended as follows:

37 Delete line 14

38 and insert:

39 school guardians; amending s. 212.08, F.S.; exempting
40 from sales and use tax the sale of firearm safes,



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41 firearm lockboxes, and firearm trigger locks; amending
42 s. 768.28, F.S.; revising a