

By Senator Rodriguez

40-01577-25

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1                   A bill to be entitled  
2       An act relating to the taxation of indigenous  
3       products; amending s. 212.08, F.S.; defining terms;  
4       exempting from the state sales tax the sale of  
5       indigenous products; providing construction; providing  
6       an effective date.

7  
8   Be It Enacted by the Legislature of the State of Florida:

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10       Section 1. Paragraph (v) is added to subsection (7) of  
11       section 212.08, Florida Statutes, to read:

12       212.08 Sales, rental, use, consumption, distribution, and  
13       storage tax; specified exemptions.—The sale at retail, the  
14       rental, the use, the consumption, the distribution, and the  
15       storage to be used or consumed in this state of the following  
16       are hereby specifically exempt from the tax imposed by this  
17       chapter.

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

40-01577-25

20251350\_\_

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

36 (v) Indigenous products.—

37 1. As used in this paragraph, the term:

38 a. "Enrolled member" means a person who is a member of the  
39 Seminole Tribe of Florida or the Miccosukee Tribe of Indians of  
40 Florida, or a certified nonmember Indian artisan as designated  
41 by either tribe.

42 b. "Indigenous product" means any art or craft product made  
43 by an enrolled member.

44 (I) This term includes, but is not limited to, all of the  
45 following:

46 (A) Art made by an enrolled member which is in a  
47 traditional or nontraditional style or medium.

48 (B) Craft work made by an enrolled member which is in a  
49 traditional or nontraditional style or medium.

50 (C) Art or craft work created using only tools that allow  
51 the enrolled member's manual skill to shape and design each  
52 individual product.

53 (II) The term does not include any of the following:

54 (A) A product in the style of an indigenous art or craft  
55 work but is not made by an enrolled member.

56 (B) A product in the style of an indigenous art or craft  
57 work which is designed by an enrolled member but not produced by  
58 such member.

40-01577-25

20251350\_\_

59       (C) A product in the style of an indigenous product which  
60 is assembled from a kit.

61       (D) A product in the style of an indigenous product which  
62 originates from a commercial product, without substantial  
63 transformation by an enrolled member.

64       (E) Industrial products that do not traditionally serve as  
65 artistic mediums or lend themselves to enrolled member  
66 embellishment, such as appliances and vehicles.

67       (F) A product in the style of an indigenous art or craft  
68 work which is produced in an assembly line or similar production  
69 line process using multiple workers not all of whom are enrolled  
70 members.

71       c. "Made by an enrolled member" means that an enrolled  
72 member has provided the artistic or craft labor necessary to  
73 implement an artistic design through a substantial  
74 transformation of materials to produce the art or craft work.  
75 This term includes more than one enrolled member working  
76 together.

77       2. The sale of indigenous products is exempt from the tax  
78 imposed by this chapter.

79       3. This paragraph does not preclude the enforcement of  
80 chapter 686.

81       Section 2. This act shall take effect July 1, 2025.