

1 A bill to be entitled
 2 An act relating to tax exemption on sales of
 3 indigenous arts and crafts; amending s. 212.08, F.S.;
 4 defining the terms "enrolled member" and "indigenous
 5 product"; creating an exemption from sales tax for
 6 sales of indigenous products under specified
 7 circumstances; providing construction; requiring the
 8 Department of Commerce to maintain a specified
 9 registry; requiring the department to adopt certain
 10 rules; requiring the information for the registry to
 11 come from specified governments; providing an
 12 effective date.

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

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 16 **Section 1. Paragraph (vvv) is added to subsection (7) of**
 17 **section 212.08, Florida Statutes, to read:**

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

24 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 25 entity by this chapter do not inure to any transaction that is

26 otherwise taxable under this chapter when payment is made by a
 27 representative or employee of the entity by any means,
 28 including, but not limited to, cash, check, or credit card, even
 29 when that representative or employee is subsequently reimbursed
 30 by the entity. In addition, exemptions provided to any entity by
 31 this subsection do not inure to any transaction that is
 32 otherwise taxable under this chapter unless the entity has
 33 obtained a sales tax exemption certificate from the department
 34 or the entity obtains or provides other documentation as
 35 required by the department. Eligible purchases or leases made
 36 with such a certificate must be in strict compliance with this
 37 subsection and departmental rules, and any person who makes an
 38 exempt purchase with a certificate that is not in strict
 39 compliance with this subsection and the rules is liable for and
 40 shall pay the tax. The department may adopt rules to administer
 41 this subsection.

42 (vvv) Indigenous products.—

43 1. As used in this paragraph the term:

44 a. "Enrolled member" means a person who is a member of the
 45 Seminole Tribe of Florida or the Miccosukee Tribe of Indians of
 46 Florida, or a person who has been certified as a non-member
 47 Indian artisan by the Seminole Tribe of Florida or the
 48 Miccosukee Tribe of Indians of Florida.

49 b. "Indigenous product" mean any art of craft made using
 50 the artistic or craft work of an enrolled member, or multiple

51 enrolled members working together, to implement an artistic
52 design through a substantial transformation of materials to
53 produce the art of craft work.

54 2. The sale of an indigenous product, no matter where
55 sold, is exempt from the tax imposed by this chapter if the
56 product is sold by a business on the registry of Native
57 businesses created under subparagraph 3.

58 3. For purposes of administering this paragraph, the
59 Department of Commerce shall maintain a registry of Native
60 businesses in the state. The Department of Commerce shall adopt
61 rules to administer the registry, and must require that the
62 information be updated quarterly. To be included on the
63 registry, the name of the business and any other required
64 information must be submitted by the Tribal government of the
65 Seminole Tribe of Florida or the Miccosukee Tribe of Indians of
66 Florida.

67 4. This paragraph does not preclude enforcement of chapter
68 686.

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