

By Senator Truenow

13-01481-25

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1 A bill to be entitled
2 An act relating to sales tax exemption for disabled
3 veterans; amending s. 212.08, F.S.; creating an
4 exemption from specified taxes on sales made to
5 certain veterans; requiring a person seeking an
6 exemption to apply to the Department of Revenue using
7 a certain form and submit supporting documentation as
8 required by the department; requiring the department
9 to adopt rules; providing an effective date.

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

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13 Section 1. Subsection (20) is added to section 212.08,
14 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 (20) EXEMPTIONS; VETERANS.—

22 (a) There are exempt from the tax imposed by this chapter
23 sales made to a disabled veteran with a service-connected
24 disability rating of 100 percent.

25 (b) To be eligible for an exemption under this subsection,
26 the person seeking the exemption must apply to the department
27 for a tax exemption certificate using a form prescribed by the
28 department and must submit supporting documentation as required
29 by the department.

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30 (c) The department shall adopt rules to implement this
31 subsection.

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