

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 for sales of certain
 5 new motor vehicles made to specified veterans;
 6 requiring the Department of Revenue to provide a
 7 certificate of exemption upon request for specified
 8 purposes; authorizing the department to adopt
 9 emergency rules; 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. Effective July 1, 2026, paragraph (ffff) is**
 14 **added to subsection (7) of section 212.08, Florida Statutes, to**
 15 **read:**

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

22 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 23 entity by this chapter do not inure to any transaction that is
 24 otherwise taxable under this chapter when payment is made by a
 25 representative or employee of the entity by any means,

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

40 (ffff) Certain motor vehicle sales to 100-percent disabled
 41 veterans.-

42 1. Also exempt from the tax imposed by this chapter are
 43 sales of new motor vehicles that are required to be licensed
 44 pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9)
 45 made to and titled in the name of a disabled veteran with a
 46 service-connected permanent and total disability rating of 100
 47 percent as evidenced by possession of an identification card
 48 issued by the Department of Veterans' Affairs pursuant to s.
 49 295.17.

50 2. Upon request, the department shall issue a consumer's

51 certificate of exemption expressly limited to the purchase of a
52 new motor vehicle under this paragraph to any person who holds
53 an identification card issued by the Department of Veterans'
54 Affairs pursuant to s. 295.17. The consumer's certificate of
55 exemption shall be issued without charge and shall be of such
56 size as to be capable of being carried in a wallet or billfold.

57 **Section 2.** (1) The Department of Revenue is authorized,
58 and all conditions are deemed met, to adopt emergency rules
59 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
60 implementing the amendment made by this act to s. 212.08(7),
61 Florida Statutes. Notwithstanding any other provision of law,
62 emergency rules adopted pursuant to this subsection are
63 effective for 6 months after adoption and may be renewed during
64 the pendency of procedures to adopt permanent rules addressing
65 the subject of the emergency rules.

66 (2) This section expires June 30, 2028.

67 **Section 3.** Except as otherwise expressly provided in this
68 act, this act shall take effect upon becoming a law.