

Bill No. SB 1720

Barcode 653912

581-1981-05

Proposed Committee Substitute by the Committee on Education

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A bill to be entitled

An act relating to an exemption from the tax on sales, use, and other transactions; amending s. 212.08, F.S.; exempting certain textbooks from the tax; defining terms for purposes of the tax exemption; providing an effective date.

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

Section 1. Paragraph (r) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraph (ccc) is added to that subsection, 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 chapter.

(7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department.

Eligible purchases or leases made with such a certificate must

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1 be in strict compliance with this subsection and departmental
2 rules, and any person who makes an exempt purchase with a
3 certificate that is not in strict compliance with this
4 subsection and the rules is liable for and shall pay the tax.
5 The department may adopt rules to administer this subsection.

6 (r) School books and school lunches.--This exemption
7 applies to school books used in regularly prescribed courses
8 of study, and to school lunches served in public, parochial,
9 or nonprofit schools operated for and attended by pupils of
10 grades K through 12. Yearbooks, magazines, newspapers,
11 directories, bulletins, and similar publications distributed
12 by such educational institutions to their students are also
13 exempt. School Books, other than those provided for in
14 paragraph (ccc), and food sold or served at community colleges
15 and other institutions of higher learning are taxable.

16 (ccc) Textbooks.--Also exempt are textbooks purchased
17 by full-time and part-time postsecondary students for their
18 courses. This exemption applies only to textbooks that are
19 required or recommended for a course being taken by such
20 student at an institution of higher education. Upon purchase
21 of such textbooks, the student shall present a valid student
22 identification card. For purposes of this paragraph, the term:

23 1. "Textbooks" includes only those books and textbook
24 supplements specifically written, designed, or produced for
25 educational, instructional, or pedagogical purposes.

26 2. "Institution of higher education" means any
27 institution of higher education recognized and approved by the
28 Department of Education, or accredited by a nationally
29 recognized accrediting agency or association accepted as such
30 by the Department of Education, which provides a course of
31 study leading to the granting of a postsecondary degree,

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1 certificate, or diploma.

2 Section 2. This act shall take effect July 1, 2005.

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