

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Williams, A. offered the following:

2
3 **Amendment to Amendment (146113) (with title amendment)**

4 Remove lines 5-14 of the amendment and insert:

5 Section 42. Paragraph (ooo) is added to subsection (7) of
6 section 212.08, Florida Statutes, to read:

7 212.08 Sales, rental, use, consumption, distribution, and
8 storage tax; specified exemptions.—The sale at retail, the
9 rental, the use, the consumption, the distribution, and the
10 storage to be used or consumed in this state of the following
11 are hereby specifically exempt from the tax imposed by this
12 chapter.

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

949193

Approved For Filing: 6/4/2015 8:47:03 AM

Amendment No.

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

31 (ooo) Florida Historic Capitol and Capitol Building gift
 32 shop sales tax holiday.-This exemption applies to the retail
 33 sale of any item purchased from a gift shop located in the
 34 Florida Historic Capitol or the Capitol Building.

35 -----
 36 -----

37 **T I T L E A M E N D M E N T**

38 Remove lines 19-23 of the amendment and insert:
 39 purposes; amending s. 212.08, F.S.; providing an
 40 exemption from the sales and use tax for the retail

949193

Approved For Filing: 6/4/2015 8:47:03 AM

Amendment No.

41 sale of items from Florida Historic Capitol and
42 Capitol Building gift shops; providing an

949193

Approved For Filing: 6/4/2015 8:47:03 AM