

By Senator Garcia

38-01048-16

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1 A bill to be entitled

2 An act relating to an exemption from the sales and use
3 tax for direct mail advertising literature; amending
4 s. 212.08, F.S.; providing an exemption for certain
5 direct mail advertising literature for the sale of
6 services or property; defining the term "direct mail
7 advertising literature"; providing an effective date.

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

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11 Section 1. Paragraph (ooo) is added to subsection (7) of
12 section 212.08, Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution, and
14 storage tax; specified exemptions.—The sale at retail, the
15 rental, the use, the consumption, the distribution, and the
16 storage to be used or consumed in this state of the following
17 are hereby specifically exempt from the tax imposed by this
18 chapter.

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
20 entity by this chapter do not inure to any transaction that is
21 otherwise taxable under this chapter when payment is made by a
22 representative or employee of the entity by any means,
23 including, but not limited to, cash, check, or credit card, even
24 when that representative or employee is subsequently reimbursed
25 by the entity. In addition, exemptions provided to any entity by
26 this subsection do not inure to any transaction that is
27 otherwise taxable under this chapter unless the entity has
28 obtained a sales tax exemption certificate from the department
29 or the entity obtains or provides other documentation as
30 required by the department. Eligible purchases or leases made
31 with such a certificate must be in strict compliance with this
32 subsection and departmental rules, and any person who makes an

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33 exempt purchase with a certificate that is not in strict
34 compliance with this subsection and the rules is liable for and
35 shall pay the tax. The department may adopt rules to administer
36 this subsection.

37 (ooo) Direct mail advertising literature.—Direct mail
38 advertising literature that primarily consists of a printed
39 sales message for the sale of property or a service is exempt
40 from the tax imposed by this chapter if the literature is
41 printed pursuant to the special order of the seller of the
42 property or service and mailed or delivered by the seller or the
43 seller's agent, such as a direct mail services provider, through
44 the mail or by common carrier to any other person, at no cost to
45 that person. For purposes of this paragraph, the term "direct
46 mail advertising literature" means any printed material and
47 includes, but is not limited to, catalogs, letters, postcards,
48 circulars, brochures, and pamphlets.

49 Section 2. This act shall take effect July 1, 2016.