

By Representative Brooks

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 providing an exemption for the sale or purchase
5 of tangible personal property or services sold
6 to raise funds for educational activities of a
7 school; 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 (mm) is added to subsection (7)
12 of section 212.08, Florida Statutes, to read:

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

19 (7) MISCELLANEOUS EXEMPTIONS.--

20 (mm) There is exempt from the tax imposed under this
21 part the sale or purchase of tangible personal property or
22 services by a public, parochial, or nonprofit school operated
23 for and attended by pupils of grades kindergarten through 12,
24 or by a parent-teacher organization or parent-teacher
25 association affiliated with a school, for the purpose of
26 raising funds to support educational activities of the school.
27 As used in this paragraph, the term "educational activities"
28 includes all activities that the local school administration
29 defines as intended to strengthen students intellectually,
30 physically, or emotionally, including, but not limited to, the
31 purchase of classroom supplies, the support of

1 physical-education classes, the provision of guidance
2 services, and the support of extracurricular activities that
3 are conducted primarily on school premises.

4 Section 2. This act shall take effect July 1, 1997.

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7 SENATE SUMMARY

8 Provides an exemption from the tax on sales, use, and
9 other transactions for tangible personal property or
10 services that are sold by a school or a school-related
11 parent-teacher group for the purpose of funding
12 educational activities.
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