

HB 1079

2006
CS

CHAMBER ACTION

1 The Economic Development, Trade & Banking Committee recommends
2 the following:

3
4 **Council/Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to an exemption from the tax on sales,
8 use, and other transactions; amending s. 212.08, F.S.;
9 exempting certain advertising materials distributed free
10 of charge by mail in an envelope; providing an effective
11 date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraph (ccc) is added to subsection (7) of
16 section 212.08, Florida Statutes, to read:

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

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

41 (ccc) Advertising materials distributed free of charge by
42 mail in an envelope.--Likewise exempt are materials consisting
43 exclusively of advertisements, such as individual coupons or
44 other individual cards, sheets, or pages of printed advertising,
45 that are distributed free of charge by mail in an envelope for
46 10 or more persons on a monthly, bimonthly, or other regular
47 basis.

48 Section 2. This act shall take effect July 1, 2006.