

1 A bill to be entitled

2 An act relating to textbook affordability; amending s.  
3 212.08, F.S.; exempting certain textbooks from the tax on  
4 sales, use, and other transactions; providing  
5 requirements; providing a definition; creating s. 1004.09,  
6 F.S.; prohibiting certain actions of community college or  
7 state university employees that relate to student purchase  
8 of required textbooks; requiring student notification of  
9 assigned textbooks; requiring adoption of specified  
10 policies and practices to minimize the cost of textbooks;  
11 requiring a study and report by the Office of Program  
12 Policy Analysis and Government Accountability; providing  
13 an effective date.

14  
15 WHEREAS, textbooks are an essential part of a comprehensive  
16 and high-quality postsecondary education, and

17 WHEREAS, the availability and affordability of textbooks  
18 directly impact the quality and affordability of postsecondary  
19 education, and

20 WHEREAS, the United States Government Accountability Office  
21 recently reported that in the last two decades college textbook  
22 prices have increased at twice the rate of inflation, and

23 WHEREAS, the United States Government Accountability Office  
24 reported that, while many factors affect textbook pricing, the  
25 increasing costs associated with developing instructional  
26 supplements to accompany textbooks best explain price increases  
27 in recent years, and

28 WHEREAS, the United States Government Accountability Office  
 29 reported that college textbook prices in the United States may  
 30 exceed prices in other countries because prices reflect market  
 31 conditions found in each country, such as the willingness and  
 32 ability of students to purchase the textbook, and

33 WHEREAS, the cost of textbooks is one component considered  
 34 in making federal and state-funded financial aid awards, and as  
 35 such, escalating textbook prices can impact federal and state  
 36 spending, and

37 WHEREAS, state universities and community colleges should  
 38 consider the least costly practices in assigning textbooks when  
 39 such practices are educationally sound, NOW, THEREFORE,

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

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43 Section 1. Paragraph (r) of subsection (7) of section  
 44 212.08, Florida Statutes, is amended, and paragraph (eee) is  
 45 added to that subsection, to read:

46 212.08 Sales, rental, use, consumption, distribution, and  
 47 storage tax; specified exemptions.--The sale at retail, the  
 48 rental, the use, the consumption, the distribution, and the  
 49 storage to be used or consumed in this state of the following  
 50 are hereby specifically exempt from the tax imposed by this  
 51 chapter.

52 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
 53 entity by this chapter do not inure to any transaction that is  
 54 otherwise taxable under this chapter when payment is made by a  
 55 representative or employee of the entity by any means,

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56 including, but not limited to, cash, check, or credit card, even  
57 when that representative or employee is subsequently reimbursed  
58 by the entity. In addition, exemptions provided to any entity by  
59 this subsection do not inure to any transaction that is  
60 otherwise taxable under this chapter unless the entity has  
61 obtained a sales tax exemption certificate from the department  
62 or the entity obtains or provides other documentation as  
63 required by the department. Eligible purchases or leases made  
64 with such a certificate must be in strict compliance with this  
65 subsection and departmental rules, and any person who makes an  
66 exempt purchase with a certificate that is not in strict  
67 compliance with this subsection and the rules is liable for and  
68 shall pay the tax. The department may adopt rules to administer  
69 this subsection.

70 (r) School books and school lunches.--This exemption  
71 applies to school books used in regularly prescribed courses of  
72 study, and to school lunches served in public, parochial, or  
73 nonprofit schools operated for and attended by pupils of grades  
74 K through 12. Yearbooks, magazines, newspapers, directories,  
75 bulletins, and similar publications distributed by such  
76 educational institutions to their students are also exempt.  
77 ~~School~~ Books, other than those provided for in paragraph (eee),  
78 and food sold or served at community colleges and other  
79 institutions of higher learning are taxable.

80 (eee) Textbooks.--Also exempt from the tax imposed by this  
81 chapter are textbooks purchased by postsecondary degree-seeking  
82 students for their courses. This exemption applies only to  
83 textbooks that are required or recommended for a course in which

84 such student is enrolled at an eligible institution of higher  
 85 education. Upon purchase of such textbooks, the student shall  
 86 present a valid student identification card from an eligible  
 87 institution of higher education and documentation that confirms  
 88 such textbooks are required or recommended for the course in  
 89 which the student is enrolled. For purposes of this paragraph,  
 90 the term "eligible institution of higher education" means:

91 1. A state university or public community college in the  
 92 state;

93 2. A baccalaureate-degree granting independent nonprofit  
 94 college or university that is accredited by the Commission on  
 95 Colleges of the Southern Association of Colleges and Schools and  
 96 is located in and chartered as a domestic corporation by the  
 97 state; or

98 3. An independent postsecondary educational institution in  
 99 the state that is licensed by the Commission for Independent  
 100 Education and is authorized to grant degrees.

101 Section 2. Section 1004.09, Florida Statutes, is created  
 102 to read:

103 1004.09 Textbook affordability.--

104 (1) No employee of a community college or state university  
 105 may demand or receive any payment, loan, subscription, advance,  
 106 deposit of money, service, or anything of value, present or  
 107 promised, as an inducement for requiring students to purchase a  
 108 specific textbook for coursework or instruction, with the  
 109 exception that an employee may receive:

110 (a) Sample copies, instructor copies, or instructional  
 111 materials, not to be sold.

112 (b) Royalties or other compensation from sales of  
113 textbooks that include the instructor's own writing or work.

114 (2) No later than 15 days prior to the first day of  
115 classes or at the time a course instructor or the academic  
116 department offering a course identifies a textbook for order and  
117 subsequent student purchase, whichever is earlier, community  
118 colleges and state universities shall notify students of the  
119 textbooks assigned for each course offered at the institution by  
120 listing each assigned textbook on the website of the  
121 institution. The notification shall include the International  
122 Standard Book Number (ISBN) for each textbook along with other  
123 relevant information.

124 (3) By February 1, 2008, the State Board of Education and  
125 the Board of Governors each shall adopt policies, procedures,  
126 and guidelines for implementation by community colleges and  
127 state universities, respectively, that further efforts to  
128 minimize the cost of textbooks for students attending such  
129 institutions while maintaining the quality of education and  
130 academic freedom. The policies, procedures, and guidelines shall  
131 provide for the following:

132 (a) That textbook adoptions are made with sufficient lead  
133 time to bookstores so as to confirm availability of the  
134 requested materials and, where possible, ensure maximum  
135 availability of used books.

136 (b) That, in the textbook adoption process, the intent to  
137 use all items ordered, particularly each individual item sold as  
138 part of a bundle package, is confirmed by the course instructor

139 or the academic department offering the course before the  
140 adoption is finalized.

141 (c) That a course instructor or the academic department  
142 offering the course confirms before an adoption is finalized  
143 that the selection of a new edition textbook is based on a  
144 determination by the academic department offering the course  
145 that the new edition differs significantly in a substantive way  
146 from earlier versions.

147 (d) That the establishment of policies shall include  
148 provisions for the availability of required textbooks to  
149 students otherwise unable to afford the cost.

150 Section 3. (1) The Office of Program Policy Analysis and  
151 Government Accountability shall conduct a study of the rising  
152 costs of college textbooks and textbook purchasing practices of  
153 public postsecondary educational institutions in the state. In  
154 conducting the study, the Office of Program Planning and Policy  
155 Analysis shall:

156 (a) Conduct a sample survey of students in community  
157 colleges and state universities regarding the costs of textbooks  
158 each semester.

159 (b) Review and analyze the textbook purchasing policies of  
160 community colleges and state universities to develop and  
161 disseminate best practices for textbook purchasing.

162 (c) Review policies and practices that are being  
163 considered or have been implemented by institutions of higher  
164 education in this state and other states to reduce the financial  
165 burden of textbook costs to students and their families,  
166 including, but not limited to, use of used textbooks, rental

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167 textbook systems, digital textbook subscriptions, textbook  
168 financing programs, faculty education, and standard procedures  
169 for institutions and college bookstores.

170 (2) A final report, including recommendations, shall be  
171 submitted to the President of the Senate and the Speaker of the  
172 House of Representatives by December 1, 2007.

173 Section 4. This act shall take effect July 1, 2007.