

HB 827

2007

1                   A bill to be entitled  
2           An act relating to the tax on sales, use, and other  
3           transactions; amending s. 212.02, F.S.; revising the  
4           definition of the term "sales price"; providing an  
5           effective date.

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

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9           Section 1. Subsection (16) of section 212.02, Florida  
10          Statutes, is amended to read:

11           212.02 Definitions.--The following terms and phrases when  
12          used in this chapter have the meanings ascribed to them in this  
13          section, except where the context clearly indicates a different  
14          meaning:

15           (16) "Sales price" means the total amount paid for  
16          tangible personal property, including any services that are a  
17          part of the sale, valued in money, whether paid in money or  
18          otherwise, and includes any amount for which credit is given to  
19          the purchaser by the seller, without any deduction therefrom on  
20          account of the cost of the property sold, the cost of materials  
21          used, labor or service cost, interest charged, losses, or any  
22          other expense whatsoever. "Sales price" also includes the  
23          consideration for a transaction which requires both labor and  
24          material to alter, remodel, maintain, adjust, or repair tangible  
25          personal property. However, this does not include any  
26          transportation and labor charges incidental to the pickup,  
27          delivery, inspection, assembly, and placement of furniture or  
28          appliances on the premises of a purchaser. Trade-ins or

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29 discounts allowed and taken at the time of sale shall not be  
30 included within the purview of this subsection. "Sales price"  
31 also includes the full face value of any coupon used by a  
32 purchaser to reduce the price paid to a retailer for an item of  
33 tangible personal property; where the retailer will be  
34 reimbursed for such coupon, in whole or in part, by the  
35 manufacturer of the item of tangible personal property; or  
36 whenever it is not practicable for the retailer to determine, at  
37 the time of sale, the extent to which reimbursement for the  
38 coupon will be made. The term "sales price" does not include  
39 federal excise taxes imposed upon the retailer on the sale of  
40 tangible personal property. The term "sales price" does include  
41 federal manufacturers' excise taxes, even if the federal tax is  
42 listed as a separate item on the invoice. To the extent required  
43 by federal law, the term "sales price" does not include charges  
44 for Internet access services which are not itemized on the  
45 customer's bill, but which can be reasonably identified from the  
46 selling dealer's books and records kept in the regular course of  
47 business. The dealer may support the allocation of charges with  
48 books and records kept in the regular course of business  
49 covering the dealer's entire service area, including territories  
50 outside this state.

51 Section 2. This act shall take effect July 1, 2007.