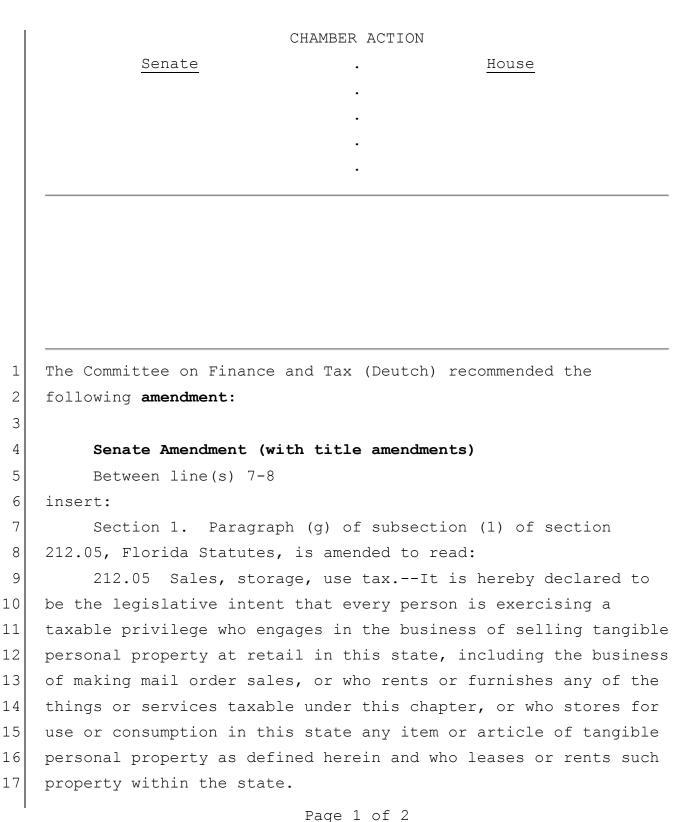
Florida Senate - 2008 Bill No. SB 2320





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Florida Senate - 2008 Bill No. SB 2320



(1) For the exercise of such privilege, a tax is levied on 18 each taxable transaction or incident, which tax is due and 19 payable as follows: 20 21 (q) 1. At the rate of 6 percent on the retail price of newspapers and magazines sold or used in Florida. 22 23 2. Notwithstanding other provisions of this chapter, inserts of printed materials which are distributed with a 24 25 newspaper or magazine are a component part of the newspaper or 26 magazine, and neither the sale nor use of such inserts is subject 27 to tax when: a. Printed by a newspaper or magazine publisher or 28 29 commercial printer and distributed as a component part of a newspaper or magazine, which means that the items after being 30 printed are delivered directly to a newspaper or magazine 31 publisher by the printer for inclusion in editions of the 32 33 distributed newspaper or magazine; 34 b. Such publications are labeled as part of the designated newspaper or magazine publication into which they are to be 35 36 inserted; and 37 c. The purchaser of the insert presents a resale certificate to the vendor stating that the inserts are to be 38 39 distributed as a component part of a newspaper or magazine. 40 41 42 And the title is amended as follows: 43 On line(s) 3, after the first semicolon, insert: 44 amending s. 212.05, F.S.; deleting the tax exemption for 45 certain newspaper and magazine inserts; 46

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