

1 A bill to be entitled
 2 An act relating to exemptions from the tax on sales, use,
 3 and other transactions; amending s. 212.08, F.S.;
 4 providing a tax exemption for items of tangible personal
 5 property donated by certain dealers to a food bank or to
 6 certain charitable organizations; providing an effective
 7 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 (pp) of subsection (7) of section
 12 212.08, Florida Statutes, is amended to read:

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

19 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 20 entity by this chapter do not inure to any transaction that is
 21 otherwise taxable under this chapter when payment is made by a
 22 representative or employee of the entity by any means,
 23 including, but not limited to, cash, check, or credit card, even
 24 when that representative or employee is subsequently reimbursed
 25 by the entity. In addition, exemptions provided to any entity by
 26 this subsection do not inure to any transaction that is
 27 otherwise taxable under this chapter unless the entity has
 28 obtained a sales tax exemption certificate from the department

HB 533

2008

29 | or the entity obtains or provides other documentation as
30 | required by the department. Eligible purchases or leases made
31 | with such a certificate must be in strict compliance with this
32 | subsection and departmental rules, and any person who makes an
33 | exempt purchase with a certificate that is not in strict
34 | compliance with this subsection and the rules is liable for and
35 | shall pay the tax. The department may adopt rules to administer
36 | this subsection.

37 | (pp) Donated foods or beverages or items of tangible
38 | personal property.--Any food or beverage or item of tangible
39 | personal property donated by a dealer that sells food products
40 | or items of tangible personal property at retail to a food bank
41 | or ~~an~~ organization that holds a current exemption from federal
42 | corporate income tax pursuant to s. 501(c) of the Internal
43 | Revenue Code of 1986, as amended, is exempt from the tax imposed
44 | by this chapter.

45 | Section 2. This act shall take effect July 1, 2008.