

1 A bill to be entitled
 2 An act relating to medical tax exemptions; amending s.
 3 212.08, F.S.; exempting certain remedies for the cure,
 4 mitigation, treatment, or prevention of illnesses or
 5 diseases in animals and special diet food items sold
 6 by a licensed veterinarian from the tax on sales, use,
 7 and other transactions; providing an effective 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 (a) of subsection (2) of section
 12 212.08, Florida Statutes, is amended, paragraphs (i) through (k)
 13 of that subsection are redesignated as paragraphs (j) through
 14 (l), respectively, and a new paragraph (i) is added to that
 15 subsection, to read:

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

22 (2) EXEMPTIONS; MEDICAL.—

23 (a) There shall be exempt from the tax imposed by this
 24 chapter any medical products and supplies or medicine dispensed
 25 according to an individual prescription or prescriptions written
 26 by a prescriber authorized by law to prescribe medicinal drugs;

27 hypodermic needles; hypodermic syringes; chemical compounds and
28 test kits used for the diagnosis or treatment of human disease,
29 illness, or injury; and common household remedies recommended
30 and generally sold for internal or external use in the cure,
31 mitigation, treatment, or prevention of illness or disease in
32 human beings or animals, but not including cosmetics or toilet
33 articles, notwithstanding the presence of medicinal ingredients
34 therein, according to a list prescribed and approved by the
35 Department of Business and Professional Regulation, which list
36 shall be certified to the Department of Revenue from time to
37 time and included in the rules promulgated by the Department of
38 Revenue. There shall also be exempt from the tax imposed by this
39 chapter artificial eyes and limbs; orthopedic shoes;
40 prescription eyeglasses and items incidental thereto or which
41 become a part thereof; dentures; hearing aids; crutches;
42 prosthetic and orthopedic appliances; and funerals. In addition,
43 any items intended for one-time use which transfer essential
44 optical characteristics to contact lenses shall be exempt from
45 the tax imposed by this chapter; however, this exemption shall
46 apply only after \$100,000 of the tax imposed by this chapter on
47 such items has been paid in any calendar year by a taxpayer who
48 claims the exemption in such year. Funeral directors shall pay
49 tax on all tangible personal property used by them in their
50 business.

51 (i) Sales of special diet food items intended as treatment
52 of a diagnosed health disorder by a licensed veterinarian are

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53 | exempt.

54 | Section 2. This act shall take effect July 1, 2014.