

By Senator Book

32-00519-17

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1                   A bill to be entitled  
2           An act relating to a tax exemption for personal  
3           hygiene products; amending s. 212.08, F.S.; exempting  
4           from the sales and use tax the sale of diapers and  
5           baby wipes; defining the terms "diaper" and "baby  
6           wipe"; providing an effective date.

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8 Be It Enacted by the Legislature of the State of Florida:  
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10           Section 1. Paragraph (ooo) is added to subsection (7) of  
11           section 212.08, Florida Statutes, to read:

12           212.08 Sales, rental, use, consumption, distribution, and  
13           storage tax; specified exemptions.—The sale at retail, the  
14           rental, the use, the consumption, the distribution, and the  
15           storage to be used or consumed in this state of the following  
16           are hereby specifically exempt from the tax imposed by this  
17           chapter.

18           (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
19           entity by this chapter do not inure to any transaction that is  
20           otherwise taxable under this chapter when payment is made by a  
21           representative or employee of the entity by any means,  
22           including, but not limited to, cash, check, or credit card, even  
23           when that representative or employee is subsequently reimbursed  
24           by the entity. In addition, exemptions provided to any entity by  
25           this subsection do not inure to any transaction that is  
26           otherwise taxable under this chapter unless the entity has  
27           obtained a sales tax exemption certificate from the department  
28           or the entity obtains or provides other documentation as  
29           required by the department. Eligible purchases or leases made  
30           with such a certificate must be in strict compliance with this  
31           subsection and departmental rules, and any person who makes an  
32           exempt purchase with a certificate that is not in strict

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33 compliance with this subsection and the rules is liable for and  
34 shall pay the tax. The department may adopt rules to administer  
35 this subsection.

36 (ooo) Personal hygiene products.—The sale of diapers and  
37 baby wipes is exempt from the tax imposed by this chapter. As  
38 used in this paragraph, the term:

39 1. "Diaper" means a product used to absorb or contain body  
40 waste, including, but not limited to, baby diapers and adult  
41 diapers and pads designed and used for incontinence.

42 2. "Baby wipe" means a moistened, disposable, often  
43 antiseptic tissue used chiefly for cleansing the skin,  
44 especially of babies and children.

45 Section 2. This act shall take effect January 1, 2018.