

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Nixon offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 1546 and 1547, insert:

5 Section 32. Paragraph (vvv) is added to subsection (7) of
6 section 212.08, Florida Statutes, to read:

7 212.08 Sales, rental, use, consumption, distribution, and
8 storage tax; specified exemptions.—The sale at retail, the
9 rental, the use, the consumption, the distribution, and the
10 storage to be used or consumed in this state of the following
11 are hereby specifically exempt from the tax imposed by this
12 chapter.

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

31 (vvv) Children's books.—The sale of any children's books
32 are exempt from the tax imposed by this chapter. As used in this
33 paragraph the term "children's book" means any fiction or
34 nonfiction book primarily indented for children age 12 or
35 younger, including board book, picture book, beginning reader
36 book, juvenile chapter book, middle grade book, or audiobook on
37 CD or tape.

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T I T L E A M E N D M E N T

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Remove line 118 and insert:

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for future repeal; amending s. 212.08, F.S.; providing

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an exemption from sales tax for certain books;

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providing effective dates.