

1                                   A bill to be entitled  
 2           An act relating to a tax exemption for diapers and  
 3           incontinence products; amending s. 212.08, F.S.;  
 4           exempting the sale for human use of diapers,  
 5           incontinence undergarments, incontinence pads, or  
 6           incontinence liners from the sales and use tax;  
 7           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 (ppp) is added to subsection (7) of  
 12           section 212.08, Florida Statutes, 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

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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  
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 |       (ppp) Diapers and incontinence products.—The sale for  
38 | human use of diapers, incontinence undergarments, incontinence  
39 | pads, or incontinence liners is exempt from the tax imposed by  
40 | this chapter.

41 |       Section 2. This act shall take effect January 1, 2023.