

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

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, 2021.