

HB 845

2014

1 A bill to be entitled

2 An act relating to original works of art; amending s.
3 212.08, F.S.; exempting certain original works of art
4 from the sales and use tax; defining the term
5 "original work of art"; providing an effective date.
6

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

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

17 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
18 entity by this chapter do not inure to any transaction that is
19 otherwise taxable under this chapter when payment is made by a
20 representative or employee of the entity by any means,
21 including, but not limited to, cash, check, or credit card, even
22 when that representative or employee is subsequently reimbursed
23 by the entity. In addition, exemptions provided to any entity by
24 this subsection do not inure to any transaction that is
25 otherwise taxable under this chapter unless the entity has
26 obtained a sales tax exemption certificate from the department

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27 or the entity obtains or provides other documentation as
28 required by the department. Eligible purchases or leases made
29 with such a certificate must be in strict compliance with this
30 subsection and departmental rules, and any person who makes an
31 exempt purchase with a certificate that is not in strict
32 compliance with this subsection and the rules is liable for and
33 shall pay the tax. The department may adopt rules to administer
34 this subsection.

35 (kkk) Original works of art.—The sale of an original work
36 of art that is signed by the artist is exempt from the tax
37 imposed by this chapter if the sales price equals or exceeds
38 \$1,000. As used in this paragraph, the term "original work of
39 art" includes, but is not limited to, paintings, photographs,
40 and glass sculptures, the value of which is attributable
41 predominantly to its artistic importance. The term does not
42 include posters, lithographs, numbered prints, artist proofs, or
43 any form of art that is not an original work of art.

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