

Governor's Budget Recommendation Conforming Bill
Book Fair Sales Tax Exemption

1 A bill to be entitled

2 An act relating to sales tax exemption for books; amending
3 s. 212.08, F.S.; exempting from sales and use tax books
4 and other reading materials sold on the premises of a
5 public, parochial, or nonprofit school attended by
6 students in grades K through 12; authorizing the
7 Department of Revenue to adopt emergency rules; providing
8 an effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Paragraph (ooo) is added to subsection (7) of
13 section 212.08, Florida Statutes, to read:

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

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

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

38 (ooo) Book fairs.-

39 1. The tax levied under this chapter may not be collected
40 on the retail sale of books and other reading materials when
41 sold:

42 a. On the premises of a public, parochial, or nonprofit
43 school operated for and attended by students in grades K through
44 12; and

45 b. On the premises of a nonpermanent retail establishment
46 that operates for less than 10 days per location each calendar
47 year.

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49 If such sales are made by a third-party vendor, the vendor must
50 commit some or all of the profits from the sales to the public,
51 parochial, or nonprofit school where the sales were made. The
52 profits may be distributed to the school in the form of cash,
53 in-store credits, in-kind contributions, or similar methods.

54 2. The Department of Revenue may, and all conditions are
55 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
56 and 120.54 to administer this section.

57 Section 3. This act shall take effect July 1, 2017.