

Governor's Budget Recommendation Conforming Bill
College Textbook Sales Tax Exemption

1 A bill to be entitled
2 An act relating to sales tax exemption for college
3 textbooks; exempting from sales and use tax textbooks
4 required for a course offered by a public postsecondary
5 educational institution or a nonpublic postsecondary
6 educational institution; providing an effective date.

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

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10 Section 1. Section 29 of Chapter 2015-221, Laws of Florida,
11 is amended to read:

12 Section 29. (1) The tax levied under chapter 212, Florida
13 Statutes, may not be collected on the retail sale of textbooks
14 that are required or recommended for use in a course offered by
15 a public postsecondary educational institution as described in
16 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
17 educational institution that is eligible to participate in a
18 tuition assistance program authorized by s. 1009.89 or s.
19 1009.891, Florida Statutes. As used in this section, the term
20 "textbook" means any required or recommended manual of
21 instruction or any instructional materials for any field of
22 study. As used in this section, the term "instructional
23 materials" means any educational materials, in printed or
24 digital format, that are required or recommended for use in a
25 course in any field of study. To demonstrate that a sale is not
26 subject to tax, the student must provide a physical or an
27 electronic copy of the following to the vendor:

28 (a) The student's identification number; and

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29 (b) An applicable course syllabus or list of required and
30 recommended textbooks and instructional materials that meet the
31 criteria in s. 1004.085(3), Florida Statutes.

32 The vendor must maintain proper documentation, as
33 prescribed by rule of the department, to identify either
34 complete transactions or portion of a transaction which involves
35 the sale of tax-exempted textbooks. The department may use
36 emergency rule-making authority to implement the provisions of
37 this section.

38 The vendor must maintain proper documentation, as
39 prescribed by department rule, to identify the complete
40 transaction or portion of the transaction that involves the sale
41 of tax-exempted textbooks ~~that are not subject to tax.~~ The
42 department may use emergency rule-making authority to implement
43 the provisions of this section.
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45 (2) The tax exemptions provided in this section do not
46 apply to sales within a theme park or entertainment complex as
47 defined in s. 509.013(9), Florida Statutes, within a public
48 lodging establishment as defined in s. 509.013(4), Florida
49 Statutes, or within an airport as defined in s. 330.27(2),
50 Florida Statutes.

51 (3) (a) The Department of Revenue may, and all conditions
52 are deemed met to, adopt emergency rules pursuant to ss.
53 120.536(1) and 120.54, Florida Statutes, to administer this
54 section.

55 (b) Notwithstanding any other provision of law, emergency
56 rules adopted pursuant to paragraph (a) are effective for 6
57 months after adoption and may be renewed during the pendency of

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58 | procedures to adopt permanent rules addressing the subject of
59 | the emergency rules.

60 | (4) This section is repealed June 30, 2018 ~~2016~~.

61 | Section 2. This act shall take effect July 1, 2017.