

HB 745

2017

1 A bill to be entitled
2 An act relating to persons with felony convictions;
3 amending s. 212.08, F.S.; providing an exemption from
4 sales and use tax for persons with felony convictions
5 who have completed their sentences but whose civil
6 rights have not been restored; providing duties for
7 the Department of Corrections; providing an effective
8 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
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) Person with felony conviction whose rights not yet
39 | restored.— Transactions involving sales or leases directly to a
40 | person who has completed all criminal sanctions for a felony
41 | conviction and has made full restitution to any victim but whose
42 | civil rights have not been restored pursuant to s. 940.05 are
43 | exempt from the tax imposed by this chapter. The Department of
44 | Corrections shall provide an identification card to such a
45 | person that identifies the person as being entitled to the
46 | exemption under this paragraph when he or she meets the
47 | requirements of this paragraph.

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