

House Bill No. 879

An act relating to tax on sales, use, and other transactions; amending s. 212.06, F.S.; providing that printers are not responsible for collecting said tax on printed materials under certain circumstances; providing for rules; providing an effective date.

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

Section 1. Subsection (3) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(3)(a) Except as provided in paragraph (b), every dealer making sales, whether within or outside the state, of tangible personal property for distribution, storage, or use or other consumption, in this state, shall, at the time of making sales, collect the tax imposed by this chapter from the purchaser.

(b) A purchaser of printed materials shall have sole responsibility for the taxes imposed by this chapter on those materials when the printer of the materials delivers them to the United States Postal Service for mailing to persons other than the purchaser located within and outside this state. Printers of materials delivered by mail to persons other than the purchaser located within and outside this state shall have no obligation or responsibility for the payment or collection of any taxes imposed under this chapter on those materials. However, printers are obligated to collect the taxes imposed by this chapter on printed materials when all, or substantially all, of the materials will be mailed to persons located within this state. For purposes of the printer's tax collection obligation, there is a rebuttable presumption that all materials printed at a facility are mailed to persons located within the same state as that in which the facility is located. A certificate provided by the purchaser to the printer concerning the delivery of the printed materials for that purchase or all purchases shall be sufficient for purposes of rebutting the presumption created herein.

Section 2. The Department of Revenue is authorized to adopt rules and forms to implement the provisions of this act.

Section 3. This act shall take effect July 1, 2000.

Approved by the Governor June 14, 2000.

Filed in Office Secretary of State June 14, 2000.