Representative Jenne offered the following:

Amendment (with title amendment)

Between lines 2607 and 2608, insert:

Section 48. Subsection (19) is added to section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.
(19) PARTIAL EXEMPTION; COLLEGE TEXTBOOKS.—The sale of textbooks that are required or recommended for use in a course offered by a public postsecondary educational institution as described in s. 1000.04, or an independent nonprofit or for-profit college or university that is eligible to participate in a tuition assistance program under s. 1009.89 or s. 1009.891, is subject to the tax under this chapter but such textbooks shall be taxed only at 50 percent of the value of the textbooks. As used in this subsection, the term "textbook" means any required or recommended manual of instruction or instructional material that is required or recommended for use in a course in any field of study. To demonstrate that a sale is subject to the partial exemption, the student must provide to the vendor a physical or an electronic copy of his or her identification number and a course syllabus or list of required or recommended textbooks.

-----------------------------

T I T L E A M E N D M E N T

Remove line 171 and insert:
applicability; amending s. 212.08, F.S.; providing a partial exemption from the sales tax for specified college textbooks; providing sales tax exemptions for