



243856

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/31/2015	.	
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The Committee on Health Policy (Grimsley) recommended the following:

Senate Amendment (with title amendment)

Between lines 231 and 232
insert:

Section 8. Paragraphs (a) and (b) of subsection (2) of section 212.08, Florida Statutes, are amended 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



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11 are hereby specifically exempt from the tax imposed by this
12 chapter.

13 (2) EXEMPTIONS; MEDICAL.—

14 (a) There shall be exempt from the tax imposed by this
15 chapter any medical products and supplies or medicine dispensed
16 according to an individual prescription or prescriptions or an
17 order for administration, written by a prescriber authorized by
18 law to prescribe medicinal drugs; hypodermic needles; hypodermic
19 syringes; chemical compounds and test kits used for the
20 diagnosis or treatment of human disease, illness, or injury; and
21 common household remedies recommended and generally sold for
22 internal or external use in the cure, mitigation, treatment, or
23 prevention of illness or disease in human beings, but not
24 including cosmetics or toilet articles, notwithstanding the
25 presence of medicinal ingredients therein, according to a list
26 prescribed and approved by the Department of Business and
27 Professional Regulation, which list shall be certified to the
28 Department of Revenue from time to time and included in the
29 rules promulgated by the Department of Revenue. There shall also
30 be exempt from the tax imposed by this chapter artificial eyes
31 and limbs; orthopedic shoes; prescription eyeglasses and items
32 incidental thereto or which become a part thereof; dentures;
33 hearing aids; crutches; prosthetic and orthopedic appliances;
34 and funerals. In addition, any items intended for one-time use
35 which transfer essential optical characteristics to contact
36 lenses shall be exempt from the tax imposed by this chapter;
37 however, this exemption shall apply only after \$100,000 of the
38 tax imposed by this chapter on such items has been paid in any
39 calendar year by a taxpayer who claims the exemption in such



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40 year. Funeral directors shall pay tax on all tangible personal
41 property used by them in their business.

42 (b) For the purposes of this subsection:

43 1. "Prosthetic and orthopedic appliances" means any
44 apparatus, instrument, device, or equipment used to replace or
45 substitute for any missing part of the body, to alleviate the
46 malfunction of any part of the body, or to assist any disabled
47 person in leading a normal life by facilitating such person's
48 mobility. Such apparatus, instrument, device, or equipment shall
49 be exempted according to an individual prescription or
50 prescriptions written by a physician licensed under chapter 458,
51 chapter 459, chapter 460, chapter 461, or chapter 466, or
52 according to a list prescribed and approved by the Department of
53 Health, which list shall be certified to the Department of
54 Revenue from time to time and included in the rules promulgated
55 by the Department of Revenue.

56 2. "Cosmetics" means articles intended to be rubbed,
57 poured, sprinkled, or sprayed on, introduced into, or otherwise
58 applied to the human body for cleansing, beautifying, promoting
59 attractiveness, or altering the appearance and also means
60 articles intended for use as a compound of any such articles,
61 including, but not limited to, cold creams, suntan lotions,
62 makeup, and body lotions.

63 3. "Toilet articles" means any article advertised or held
64 out for sale for grooming purposes and those articles that are
65 customarily used for grooming purposes, regardless of the name
66 by which they may be known, including, but not limited to, soap,
67 toothpaste, hair spray, shaving products, colognes, perfumes,
68 shampoo, deodorant, and mouthwash.



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69 4. "Prescription" includes any order for drugs or medicinal
70 supplies written or transmitted by any means of communication by
71 a ~~duly~~ licensed practitioner authorized by the laws of this ~~the~~
72 state to prescribe such drugs or medicinal supplies and intended
73 to be dispensed by a pharmacist, except for an order that is
74 dispensed for administration. The term also includes an orally
75 transmitted order by the lawfully designated agent of such
76 practitioner; ~~-. The term also includes~~ an order written or
77 transmitted by a practitioner licensed to practice in a
78 jurisdiction other than this state, but only if the pharmacist
79 called upon to dispense such order determines, in the exercise
80 of his or her professional judgment, that the order is valid and
81 necessary for the treatment of a chronic or recurrent illness;
82 and. ~~The term also includes~~ a pharmacist's order for a product
83 selected from the formulary created pursuant to s. 465.186. A
84 prescription may be retained in written form, or the pharmacist
85 may cause it to be recorded in a data processing system,
86 provided that such order can be produced in printed form upon
87 lawful request.

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

91 And the title is amended as follows:

92 Between lines 23 and 24
93 insert:

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 amending s. 212.08, F.S., conforming the provisions
 for prescribing and ordering medical products in the
 medical exemption from sales tax; redefining terms;