

# Florida

## Department of Education

**Bill Number:** House Bill 721

**Bill Title** Tax on sales, use, and other transactions

**Bill Sponsor:** Schools & Learning Council; Representative Proctor

**Effective Date:** Upon becoming law

**DOE Contact:** Maybelle Montford, Director of Business Services, Community College Office of Budget and Financial Services, (850) 245-9372

---

### Executive Summary:

This bill creates an exemption from sales tax for commissions paid to a postsecondary educational institution by a person who is operating a bookstore at a location owned, leased or otherwise operated on behalf of that institution.

The bill prohibits the right to a refund of any tax, penalty, or interest remitted to the Department of Revenue prior to the effective date of the act.

This bill is effective upon becoming law and would retroactively apply to amounts paid on or after January 1, 2006.