

1 A bill to be entitled

2 An act relating to ; providing an effective date.

3
4 Be It Enacted by the Legislature of the State of Florida:

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6 Section 1. **Paragraph (m) of subsection (5) of section**
7 **212.08, Florida Statutes, is amended to read:**

8 212.08 Sales, rental, use, consumption, distribution, and
9 storage tax; specified exemptions.—The sale at retail, the
10 rental, the use, the consumption, the distribution, and the
11 storage to be used or consumed in this state of the following
12 are hereby specifically exempt from the tax imposed by this
13 chapter.

14 (5) EXEMPTIONS; ACCOUNT OF USE.—

15 (m) ~~Educational~~ Materials purchased by certain child care
16 facilities. ~~Educational Materials, such as glue, paper, paints,~~
17 ~~erayons, unique craft items, scissors, books, and educational~~
18 ~~toys,~~ purchased by a child care facility that meets the
19 standards delineated in s. 402.305, is licensed under s.
20 402.308, holds a current Gold Seal Quality Care designation
21 pursuant to s. 1002.945, and provides basic health insurance to
22 all employees are exempt from the taxes imposed by this chapter.
23 For purposes of this paragraph, the term "basic health
24 insurance" shall be defined and promulgated in rules developed
25 jointly by the Department of Education, the Agency for Health
26 Care Administration, and the Financial Services Commission.

27 **Section 2.** This act shall take effect July 1, 2026.