

Bill No. CS for SB 1060

Amendment No. \_\_\_\_

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Sullivan moved the following amendment:

**Senate Amendment (with title amendment)**

On page 2, before line 1,

insert:

Section 2. Paragraph (o) of subsection (7) of section 212.08, Florida Statutes, is amended to read:

(o) Religious, charitable, scientific, educational, and veterans' institutions and organizations.--

1. There are exempt from the tax imposed by this chapter transactions involving:

a. Sales or leases directly to churches or sales or leases of tangible personal property by churches;

b. Sales or leases to nonprofit religious, nonprofit charitable, nonprofit scientific, or nonprofit educational institutions when used in carrying on their customary nonprofit religious, nonprofit charitable, nonprofit scientific, or nonprofit educational activities, including church cemeteries; and

c. Sales or leases to the state headquarters of

Bill No. CS for SB 1060

Amendment No. \_\_\_\_

1 qualified veterans' organizations and the state headquarters  
 2 of their auxiliaries when used in carrying on their customary  
 3 veterans' organization activities. If a qualified veterans'  
 4 organization or its auxiliary does not maintain a permanent  
 5 state headquarters, then transactions involving sales or  
 6 leases to such organization and used to maintain the office of  
 7 the highest ranking state official are exempt from the tax  
 8 imposed by this chapter.

9           2. The provisions of this section authorizing  
 10 exemptions from tax shall be strictly defined, limited, and  
 11 applied in each category as follows:

12           a. "Religious institutions" means churches,  
 13 synagogues, and established physical places for worship at  
 14 which nonprofit religious services and activities are  
 15 regularly conducted and carried on. The term "religious  
 16 institutions" includes nonprofit corporations the sole purpose  
 17 of which is to provide free transportation services to church  
 18 members, their families, and other church attendees. The term  
 19 "religious institutions" also includes state, district, or  
 20 other governing or administrative offices the function of  
 21 which is to assist or regulate the customary activities of  
 22 religious organizations or members. The term "religious  
 23 institutions" also includes any nonprofit corporation which is  
 24 qualified as nonprofit pursuant to s. 501(c)(3), Internal  
 25 Revenue Code of 1986, as amended, which owns and operates a  
 26 Florida television station, at least 90 percent of the  
 27 programming of which station consists of programs of a  
 28 religious nature, and the financial support for which,  
 29 exclusive of receipts for broadcasting from other nonprofit  
 30 organizations, is predominantly from contributions from the  
 31 general public. The term "religious institutions" also

Bill No. CS for SB 1060

Amendment No. \_\_\_\_

1 includes any nonprofit corporation which is qualified as  
2 nonprofit pursuant to s. 501(c)(3), Internal Revenue Code of  
3 1986, as amended, which provides regular religious services to  
4 Florida state prisoners and which from its own established  
5 physical place of worship, operates a ministry providing  
6 worship and services of a charitable nature to the community  
7 on a weekly basis.

8           b. "Charitable institutions" means only nonprofit  
9 corporations qualified as nonprofit pursuant to s. 501(c)(3),  
10 Internal Revenue Code of 1954, as amended, and other nonprofit  
11 entities, the sole or primary function of which is to provide,  
12 or to raise funds for organizations which provide, one or more  
13 of the following services if a reasonable percentage of such  
14 service is provided free of charge, or at a substantially  
15 reduced cost, to persons, animals, or organizations that are  
16 unable to pay for such service:

17           (I) Medical aid for the relief of disease, injury, or  
18 disability;

19           (II) Regular provision of physical necessities such as  
20 food, clothing, or shelter;

21           (III) Services for the prevention of or rehabilitation  
22 of persons from alcoholism or drug abuse; the prevention of  
23 suicide; or the alleviation of mental, physical, or sensory  
24 health problems;

25           (IV) Social welfare services including adoption  
26 placement, child care, community care for the elderly, and  
27 other social welfare services which clearly and substantially  
28 benefit a client population which is disadvantaged or suffers  
29 a hardship;

30           (V) Medical research for the relief of disease,  
31 injury, or disability;

Bill No. CS for SB 1060

Amendment No. \_\_\_\_

1           (VI) Legal services; or

2           (VII) Food, shelter, or medical care for animals or  
3 adoption services, cruelty investigations, or education  
4 programs concerning animals;

5  
6 and the term includes groups providing volunteer staff to  
7 organizations designated as charitable institutions under this  
8 sub-subparagraph; nonprofit organizations the sole or primary  
9 purpose of which is to coordinate, network, or link other  
10 institutions designated as charitable institutions under this  
11 sub-subparagraph with those persons, animals, or organizations  
12 in need of their services; and nonprofit national, state,  
13 district, or other governing, coordinating, or administrative  
14 organizations the sole or primary purpose of which is to  
15 represent or regulate the customary activities of other  
16 institutions designated as charitable institutions under this  
17 sub-subparagraph. Notwithstanding any other requirement of  
18 this section, any blood bank that relies solely upon volunteer  
19 donations of blood and tissue, that is licensed under chapter  
20 483, and that qualifies as tax exempt under s. 501(c)(3) of  
21 the Internal Revenue Code constitutes a charitable institution  
22 and is exempt from the tax imposed by this chapter. Sales to a  
23 health system foundation, qualified as nonprofit pursuant to  
24 s. 501(c)(3), Internal Revenue Code of 1986, as amended, which  
25 filed an application for exemption with the department prior  
26 to November 15, 1997 ~~April 5, 1997~~, and which application is  
27 subsequently approved, shall be exempt as to any unpaid taxes  
28 on purchases made from November 14, 1990 ~~January 1, 1994~~, to  
29 December 31, 1997 ~~June 1, 1997~~.

30           c. "Scientific organizations" means scientific  
31 organizations which hold current exemptions from federal

Bill No. CS for SB 1060

Amendment No. \_\_\_\_

1 income tax under s. 501(c)(3) of the Internal Revenue Code and  
2 also means organizations the purpose of which is to protect  
3 air and water quality or the purpose of which is to protect  
4 wildlife and which hold current exemptions from the federal  
5 income tax under s. 501(c)(3) of the Internal Revenue Code.  
6 d. "Educational institutions" means state  
7 tax-supported or parochial, church and nonprofit private  
8 schools, colleges, or universities which conduct regular  
9 classes and courses of study required for accreditation by, or  
10 membership in, the Southern Association of Colleges and  
11 Schools, the Department of Education, the Florida Council of  
12 Independent Schools, or the Florida Association of Christian  
13 Colleges and Schools, Inc., or nonprofit private schools which  
14 conduct regular classes and courses of study accepted for  
15 continuing education credit by a Board of the Division of  
16 Medical Quality Assurance of the Department of Business and  
17 Professional Regulation or which conduct regular classes and  
18 courses of study accepted for continuing education credit by  
19 the American Medical Association. Nonprofit libraries, art  
20 galleries, performing arts centers that provide educational  
21 programs to school children, which programs involve  
22 performances or other educational activities at the performing  
23 arts center and serve a minimum of 50,000 school children a  
24 year, and museums open to the public are defined as  
25 educational institutions and are eligible for exemption. The  
26 term "educational institutions" includes private nonprofit  
27 organizations the purpose of which is to raise funds for  
28 schools teaching grades kindergarten through high school,  
29 colleges, and universities. The term "educational  
30 institutions" includes any nonprofit newspaper of free or paid  
31 circulation primarily on university or college campuses which

Bill No. CS for SB 1060

Amendment No. \_\_\_\_

1 holds a current exemption from federal income tax under s.  
2 501(c)(3) of the Internal Revenue Code, and any educational  
3 television or radio network or system established pursuant to  
4 s. 229.805 or s. 229.8051 and any nonprofit television or  
5 radio station which is a part of such network or system and  
6 which holds a current exemption from federal income tax under  
7 s. 501(c)(3) of the Internal Revenue Code. The term  
8 "educational institutions" also includes state, district, or  
9 other governing or administrative offices the function of  
10 which is to assist or regulate the customary activities of  
11 educational organizations or members. The term "educational  
12 institutions" also includes a nonprofit educational cable  
13 consortium which holds a current exemption from federal income  
14 tax under s. 501(c)(3) of the Internal Revenue Code of 1986,  
15 as amended, whose primary purpose is the delivery of  
16 educational and instructional cable television programming and  
17 whose members are composed exclusively of educational  
18 organizations which hold a valid consumer certificate of  
19 exemption and which are either an educational institution as  
20 defined in this sub-subparagraph, or qualified as a nonprofit  
21 organization pursuant to s. 501(c)(3) of the Internal Revenue  
22 Code of 1986, as amended.

23 e. "Veterans' organizations" means nationally  
24 chartered or recognized veterans' organizations, including,  
25 but not limited to, Florida chapters of the Paralyzed Veterans  
26 of America, Catholic War Veterans of the U.S.A., Jewish War  
27 Veterans of the U.S.A., and the Disabled American Veterans,  
28 Department of Florida, Inc., which hold current exemptions  
29 from federal income tax under s. 501(c)(4) or (19) of the  
30 Internal Revenue Code.

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Bill No. CS for SB 1060

Amendment No. \_\_\_\_

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

2 And the title is amended as follows:

3           On page 1, line 5, after the semicolon

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5 insert:

6           amending s. 212.08, F.S.; providing an  
7           exemption from sales tax for sales to a health  
8           system foundation during specified years;

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