

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 providing an exemption for the Gasparilla
5 Distance Classic Association, Inc., in
6 specified circumstances; providing an effective
7 date.

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9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Paragraph (qq) is added to subsection (7)
12 of section 212.08, Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution,
14 and storage tax; specified exemptions.--The sale at retail,
15 the rental, the use, the consumption, the distribution, and
16 the storage to be used or consumed in this state of the
17 following are hereby specifically exempt from the tax imposed
18 by this chapter.

19 (7) MISCELLANEOUS EXEMPTIONS.--

20 (qq) Also exempt from the tax imposed by this chapter
21 are sales or leases to the Gasparilla Distance Classic
22 Association, Inc., if that organization holds a current
23 exemption from federal corporate income tax liability pursuant
24 to s. 501(c)(3) of the Internal Revenue Code of 1986, as
25 amended.

26 Section 2. This act shall take effect July 1 of the
27 year in which enacted.

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