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An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for the Gasparilla Distance Classic Association, Inc., in specified circumstances; providing an effective date.

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

Section 1. Paragraph (qq) is added to subsection (7) of section 212.08, Florida Statutes, 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 are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.--

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

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