

By Senator Diaz-Balart

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A bill to be entitled

An act relating to the transient rentals tax;  
amending s. 212.03, F.S.; exempting certain  
leases for boat docking space from the tax;  
providing an effective date.

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

Section 1. Subsection (6) of section 212.03, Florida  
Statutes, is amended to read:

212.03 Transient rentals tax; rate, procedure,  
enforcement, exemptions.--

(6)(a) It is the legislative intent that every person  
is engaging in a taxable privilege who leases or rents parking  
or storage spaces for motor vehicles in parking lots or  
garages, who leases or rents docking or storage spaces for  
boats in boat docks or marinas, or who leases or rents  
tie-down or storage space for aircraft at airports. For the  
exercise of this privilege, a tax is hereby levied at the rate  
of 6 percent on the total rental charged.

(b) The lease or rental of docking space for a boat  
used as a principal or permanent place of residence is exempt  
from this tax if the lease or rental agreement is for more  
than 6 months in duration and is in writing.

Section 2. This act shall take effect July 1, 1998.

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SENATE SUMMARY

Exempts certain leases for boat docking space from the  
6-percent transient rentals tax.