

By Representative Rayson

1 A bill to be entitled
2 An act relating to the Department of
3 Environmental Protection; amending s. 212.08,
4 F.S.; providing an exemption from the tax on
5 sales, use, and other transactions for citizen
6 support organizations which support
7 state-funded environmental programs or the
8 management of state-owned lands under s.
9 370.0205, F.S.; amending s. 370.0205, F.S.;
10 authorizing the Legislature to annually
11 appropriate funds for use as matching funds for
12 private donations for capital improvement
13 facilities on state lands or for enhancement of
14 the department's environmental programs;
15 authorizing citizen support organizations
16 organized to benefit the department to acquire
17 private donations and authorizing provision of
18 matching funds for approved projects and
19 programs; authorizing recognition of private
20 donors; providing an effective date.

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

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24 Section 1. Paragraph (kk) of subsection (7) of section
25 212.08, Florida Statutes, 1996 Supplement, is amended to read:
26 212.08 Sales, rental, use, consumption, distribution,
27 and storage tax; specified exemptions.--The sale at retail,
28 the rental, the use, the consumption, the distribution, and
29 the storage to be used or consumed in this state of the
30 following are hereby specifically exempt from the tax imposed
31 by this part.

1 (7) MISCELLANEOUS EXEMPTIONS.--
2 (kk) Citizen support organizations.--~~Beginning July 1,~~
3 ~~1996,~~ Nonprofit organizations that are incorporated under
4 chapter 617 or hold a current exemption from federal corporate
5 income tax under s. 501(c)(3) of the United States Internal
6 Revenue Code, as amended, and that have been designated
7 citizen support organizations in to support of state-funded
8 environmental programs or of the management of state-owned
9 lands in accordance with s. 370.0205, or in support of one or
10 more state parks in accordance with s. 258.015, are exempt
11 from the tax imposed by this chapter.

12 Section 2. Subsection (5) is added to section
13 370.0205, Florida Statutes, 1996 Supplement, to read:

14 370.0205 Citizen support organizations; use of
15 property; audit; public records; partnerships.--

16 (5) PARTNERSHIPS.--

17 (a) The Legislature recognizes that many of the lands
18 managed by the department need a variety of facilities to
19 enhance their use and potential, and that many of the
20 department's programs are of interest to, and could benefit
21 from the support of, local citizenry groups. Such facilities
22 and programs include, but are not limited to, improved access,
23 camping areas, picnicking shelters, management offices and
24 facilities, environmental education facilities and programs,
25 and cleanup and restoration projects. The need for funding
26 for such facilities and programs has exceeded the ability of
27 the state to provide in a timely manner with moneys available.
28 The Legislature finds it to be in the public interest to
29 provide incentives for partnerships with private entities
30 whose intent is the production of additional revenue to help
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1 enhance the use and potential of state property and
2 department-funded environmental programs and projects.

3 (b) The Legislature may annually appropriate funds
4 from an appropriate fund for use only as state matching funds,
5 in conjunction with private donations, for capital improvement
6 facilities development on state lands or for the enhancement
7 of department-sponsored environmental programs or projects of
8 local interest to citizen support organizations formed under
9 this section. Citizen support organizations organized and
10 operating for the benefit of the department may acquire
11 private donations pursuant to this section, and matching state
12 funds for approved projects or programs may be provided in
13 accordance with this subsection. The department is authorized
14 to properly recognize and honor a private donor by placing a
15 plaque or other appropriate designation noting the
16 contribution on project or program facilities or by naming
17 project or program facilities after the person or organization
18 that provided matching funds.

19 Section 3. This act shall take effect July 1, 1997.

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22 HOUSE SUMMARY

23 Authorizes the Legislature to annually appropriate funds
24 for use as matching funds for private donations for
25 capital improvement facilities on state lands or for
26 enhancement of the Department of Environmental
27 Protection's environmental programs. Authorizes citizen
28 support organizations organized to benefit the department
29 to acquire private donations and authorizes provision of
30 matching funds for approved projects and programs.
31 Authorizes recognition of private donors with respect to
such facilities and programs.

Provides an exemption from the tax on sales, use, and
other transactions for such citizen support organizations
which support state-funded environmental programs or the
management of state-owned lands.