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2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.;
4 including certain nonprofit corporations that
5 make and distribute recordings to blind or
6 visually impaired persons, and certain
7 nonprofit corporations that provide religious
8 services and administration or missionary
9 assistance for established places of worship,
10 within the definition of "religious
11 institutions" for tax exemption purposes;
12 providing an appropriation to the Bureau of
13 Blind Services for specified purposes;
14 providing an effective date.
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16 Be It Enacted by the Legislature of the State of Florida:
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18 Section 1. Paragraph (o) of subsection (7) of section
19 212.08, Florida Statutes, is amended to read:

20 212.08 Sales, rental, use, consumption, distribution,
21 and storage tax; specified exemptions.--The sale at retail,
22 the rental, the use, the consumption, the distribution, and
23 the storage to be used or consumed in this state of the
24 following are hereby specifically exempt from the tax imposed
25 by this chapter.

26 (7) MISCELLANEOUS EXEMPTIONS.--

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

29 1. There are exempt from the tax imposed by this
30 chapter transactions involving:
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1 a. Sales or leases directly to churches or sales or
2 leases of tangible personal property by churches;

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

9 c. Sales or leases to the state headquarters of
10 qualified veterans' organizations and the state headquarters
11 of their auxiliaries when used in carrying on their customary
12 veterans' organization activities. If a qualified veterans'
13 organization or its auxiliary does not maintain a permanent
14 state headquarters, then transactions involving sales or
15 leases to such organization and used to maintain the office of
16 the highest ranking state official are exempt from the tax
17 imposed by this chapter.

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

21 a. "Religious institutions" means churches,
22 synagogues, and established physical places for worship at
23 which nonprofit religious services and activities are
24 regularly conducted and carried on. The term "religious
25 institutions" includes nonprofit corporations the sole purpose
26 of which is to provide free transportation services to church
27 members, their families, and other church attendees. The term
28 "religious institutions" also includes state, district, or
29 other governing or administrative offices the function of
30 which is to assist or regulate the customary activities of
31 religious organizations or members. The term "religious

1 institutions" also includes any nonprofit corporation which is
2 qualified as nonprofit pursuant to s. 501(c)(3), Internal
3 Revenue Code of 1986, as amended, which owns and operates a
4 Florida television station, at least 90 percent of the
5 programming of which station consists of programs of a
6 religious nature, and the financial support for which,
7 exclusive of receipts for broadcasting from other nonprofit
8 organizations, is predominantly from contributions from the
9 general public. The term "religious institutions" also
10 includes any nonprofit corporation which is qualified as
11 nonprofit pursuant to s. 501(c)(3), Internal Revenue Code of
12 1986, as amended, which provides regular religious services to
13 Florida state prisoners and which from its own established
14 physical place of worship, operates a ministry providing
15 worship and services of a charitable nature to the community
16 on a weekly basis. The term "religious institutions" also
17 includes any nonprofit corporation which is qualified as
18 nonprofit pursuant to s. 501(c)(3), Internal Revenue Code of
19 1986, as amended, the primary activity of which is making and
20 distributing audio recordings of religious scriptures and
21 teachings to blind or visually impaired persons at no charge.
22 The term "religious institutions" also includes any nonprofit
23 corporation that is qualified as nonprofit pursuant to s.
24 501(c)(3), Internal Revenue Code of 1986, as amended, the sole
25 or primary function of which is to provide, upon invitation,
26 nonprofit religious services, evangelistic services, religious
27 education, administration assistance, or missionary assistance
28 for a church, synagogue, or established physical place of
29 worship at which nonprofit religious services and activities
30 are regularly conducted.

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

10 (I) Medical aid for the relief of disease, injury, or
11 disability;

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

14 (III) Services for the prevention of or rehabilitation
15 of persons from alcoholism or drug abuse; the prevention of
16 suicide; or the alleviation of mental, physical, or sensory
17 health problems;

18 (IV) Social welfare services including adoption
19 placement, child care, community care for the elderly, and
20 other social welfare services which clearly and substantially
21 benefit a client population which is disadvantaged or suffers
22 a hardship;

23 (V) Medical research for the relief of disease,
24 injury, or disability;

25 (VI) Legal services; or

26 (VII) Food, shelter, or medical care for animals or
27 adoption services, cruelty investigations, or education
28 programs concerning animals;

29
30 and the term includes groups providing volunteer staff to
31 organizations designated as charitable institutions under this

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

22 c. "Scientific organizations" means scientific
23 organizations which hold current exemptions from federal
24 income tax under s. 501(c)(3) of the Internal Revenue Code and
25 also means organizations the purpose of which is to protect
26 air and water quality or the purpose of which is to protect
27 wildlife and which hold current exemptions from the federal
28 income tax under s. 501(c)(3) of the Internal Revenue Code.

29 d. "Educational institutions" means state
30 tax-supported or parochial, church and nonprofit private
31 schools, colleges, or universities which conduct regular

1 classes and courses of study required for accreditation by, or
2 membership in, the Southern Association of Colleges and
3 Schools, the Department of Education, the Florida Council of
4 Independent Schools, or the Florida Association of Christian
5 Colleges and Schools, Inc., or nonprofit private schools which
6 conduct regular classes and courses of study accepted for
7 continuing education credit by a Board of the Division of
8 Medical Quality Assurance of the Department of Business and
9 Professional Regulation or which conduct regular classes and
10 courses of study accepted for continuing education credit by
11 the American Medical Association. Nonprofit libraries, art
12 galleries, performing arts centers that provide educational
13 programs to school children, which programs involve
14 performances or other educational activities at the performing
15 arts center and serve a minimum of 50,000 school children a
16 year, and museums open to the public are defined as
17 educational institutions and are eligible for exemption. The
18 term "educational institutions" includes private nonprofit
19 organizations the purpose of which is to raise funds for
20 schools teaching grades kindergarten through high school,
21 colleges, and universities. The term "educational
22 institutions" includes any nonprofit newspaper of free or paid
23 circulation primarily on university or college campuses which
24 holds a current exemption from federal income tax under s.
25 501(c)(3) of the Internal Revenue Code, and any educational
26 television or radio network or system established pursuant to
27 s. 229.805 or s. 229.8051 and any nonprofit television or
28 radio station which is a part of such network or system and
29 which holds a current exemption from federal income tax under
30 s. 501(c)(3) of the Internal Revenue Code. The term
31 "educational institutions" also includes state, district, or

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

15 e. "Veterans' organizations" means nationally
16 chartered or recognized veterans' organizations, including,
17 but not limited to, Florida chapters of the Paralyzed Veterans
18 of America, Catholic War Veterans of the U.S.A., Jewish War
19 Veterans of the U.S.A., and the Disabled American Veterans,
20 Department of Florida, Inc., which hold current exemptions
21 from federal income tax under s. 501(c)(4) or (19) of the
22 Internal Revenue Code.

23 Section 2. The amount of \$26,224 is hereby
24 appropriated from the General Revenue Fund to the Bureau of
25 Blind Services of the Department of Labor and Employment
26 Security for completion of automation of the Talking Book
27 Library. This is a non-recurring appropriation for fiscal year
28 1998-1999.

29 Section 3. This act shall take effect July 1 of the
30 year in which enacted.

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