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2 An act relating to health facilities  
3 authorities; amending s. 154.209, F.S.;  
4 providing that an accounts receivable program  
5 in which an authority participates on behalf of  
6 a health facility may include the financing of  
7 accounts receivable acquired by the facility  
8 from other health facilities, regardless of  
9 affiliation or location; amending s. 212.08,  
10 F.S.; providing an exemption from sales tax for  
11 sales to a health system foundation during  
12 specified years; providing an effective date.

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

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16 Section 1. Subsection (18) of section 154.209, Florida  
17 Statutes, is amended to read:

18 154.209 Powers of authority.--The purpose of the  
19 authority shall be to assist health facilities in the  
20 acquisition, construction, financing, and refinancing of  
21 projects in any incorporated or unincorporated area within the  
22 geographical limits of the local agency. For this purpose,  
23 the authority is authorized and empowered:

24 (18) To participate in and issue bonds and other forms  
25 of indebtedness for the purpose of establishing and  
26 maintaining an accounts receivable program on behalf of a  
27 health facility or group of health facilities.  
28 Notwithstanding any other provisions of this part, the  
29 structuring and financing of an accounts receivable program  
30 pursuant to this subsection shall constitute a project and may  
31 be structured for the benefit of health facilities within or

1 outside the geographical limits of the local agency. An  
2 accounts receivable program may include the financing of  
3 accounts receivable acquired by a health facility from other  
4 health facilities, whether or not controlled by or affiliated  
5 with the health facility and regardless of location within or  
6 outside the geographical limits of this state.

7 Section 2. Paragraph (o) of subsection (7) of section  
8 212.08, Florida Statutes, is amended to read:

9 (o) Religious, charitable, scientific, educational,  
10 and veterans' institutions and organizations.--

11 1. There are exempt from the tax imposed by this  
12 chapter transactions involving:

13 a. Sales or leases directly to churches or sales or  
14 leases of tangible personal property by churches;

15 b. Sales or leases to nonprofit religious, nonprofit  
16 charitable, nonprofit scientific, or nonprofit educational  
17 institutions when used in carrying on their customary  
18 nonprofit religious, nonprofit charitable, nonprofit  
19 scientific, or nonprofit educational activities, including  
20 church cemeteries; and

21 c. Sales or leases to the state headquarters of  
22 qualified veterans' organizations and the state headquarters  
23 of their auxiliaries when used in carrying on their customary  
24 veterans' organization activities. If a qualified veterans'  
25 organization or its auxiliary does not maintain a permanent  
26 state headquarters, then transactions involving sales or  
27 leases to such organization and used to maintain the office of  
28 the highest ranking state official are exempt from the tax  
29 imposed by this chapter.

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

4           a. "Religious institutions" means churches,  
5 synagogues, and established physical places for worship at  
6 which nonprofit religious services and activities are  
7 regularly conducted and carried on. The term "religious  
8 institutions" includes nonprofit corporations the sole purpose  
9 of which is to provide free transportation services to church  
10 members, their families, and other church attendees. The term  
11 "religious institutions" also includes state, district, or  
12 other governing or administrative offices the function of  
13 which is to assist or regulate the customary activities of  
14 religious organizations or members. The term "religious  
15 institutions" also includes any nonprofit corporation which is  
16 qualified as nonprofit pursuant to s. 501(c)(3), Internal  
17 Revenue Code of 1986, as amended, which owns and operates a  
18 Florida television station, at least 90 percent of the  
19 programming of which station consists of programs of a  
20 religious nature, and the financial support for which,  
21 exclusive of receipts for broadcasting from other nonprofit  
22 organizations, is predominantly from contributions from the  
23 general public. The term "religious institutions" also  
24 includes any nonprofit corporation which is qualified as  
25 nonprofit pursuant to s. 501(c)(3), Internal Revenue Code of  
26 1986, as amended, which provides regular religious services to  
27 Florida state prisoners and which from its own established  
28 physical place of worship, operates a ministry providing  
29 worship and services of a charitable nature to the community  
30 on a weekly basis.

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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;

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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 foundation, qualified as nonprofit pursuant to  
17 s. 501(c)(3), Internal Revenue Code of 1986, as amended, which  
18 filed an application for exemption with the department prior  
19 to November 15, 1997 ~~April 5, 1997~~, and which application is  
20 subsequently approved, shall be exempt as to any unpaid taxes  
21 on purchases made from November 14, 1990 ~~January 1, 1994~~, to  
22 December 31, 1997 ~~June 1, 1997~~.

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

30 d. "Educational institutions" means state  
31 tax-supported or parochial, church and nonprofit private

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

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

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

24 Section 3. This act shall take effect upon becoming a  
25 law.

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