

By Representative Starks

1                                   A bill to be entitled  
2           An act relating to taxation; amending s.  
3           212.08, F.S.; providing an exemption from the  
4           tax on sales, use, and other transactions for  
5           sales or leases to all organizations exempt  
6           from federal income tax under s. 501(c)(3) of  
7           the Internal Revenue Code; removing specific  
8           exemptions for military museums, homes for the  
9           aged, nursing homes, and hospices, religious,  
10          charitable, and scientific institutions, state  
11          theater contract organizations, Coast Guard  
12          auxiliaries, and athletic event sponsors, and  
13          revising the exemptions for organizations  
14          providing special benefits to minors, veterans'  
15          organization headquarters, educational  
16          institutions, works of art, and citizen support  
17          organizations, to conform; amending s. 212.084,  
18          F.S.; providing for application of provisions  
19          relating to temporary exemption certificates to  
20          newly organized organizations exempt under s.  
21          501(c)(3); amending s. 196.195, F.S.; revising  
22          application of provisions which specify that  
23          certain nonprofit corporations which are exempt  
24          from sales tax are nonprofit for purposes of  
25          determining eligibility for the religious,  
26          literary, scientific, or charitable ad valorem  
27          tax exemption; amending s. 196.196, F.S.;  
28          revising a criterion for use in determining  
29          whether property is being used for a  
30          charitable, religious, scientific, or literary  
31          purpose, to conform; amending ss. 212.0821,

1           496.404, and 564.02, F.S.; correcting  
2           references; providing an effective date.

3

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

5

6           Section 1. Paragraph (a) of subsection (1) and  
7 subsection (7) of section 212.08, Florida Statutes, are  
8 amended to read:

9           212.08 Sales, rental, use, consumption, distribution,  
10 and storage tax; specified exemptions.--The sale at retail,  
11 the rental, the use, the consumption, the distribution, and  
12 the storage to be used or consumed in this state of the  
13 following are hereby specifically exempt from the tax imposed  
14 by this chapter.

15           (1) EXEMPTIONS; GENERAL GROCERIES.--

16           (a) There are exempt from the tax imposed by this  
17 chapter food and drinks for human consumption except candy.  
18 Unless the exemption provided by paragraph (7)(~~r~~)(~~q~~) for  
19 school lunches, paragraph (7)(i) for meals to certain patients  
20 or inmates, paragraph (7)(k) for meals provided by certain  
21 nonprofit organizations, or paragraph (7)(z) for food or  
22 drinks sold through vending machines pertains, none of such  
23 items of food or drinks means:

24           1. Food or drinks served, prepared, or sold in or by  
25 restaurants; drugstores; lunch counters; cafeterias; hotels;  
26 amusement parks; racetracks; taverns; concession stands at  
27 arenas, auditoriums, carnivals, fairs, stadiums, theaters, or  
28 other like places of business; or by any business or place  
29 required by law to be licensed by the Division of Hotels and  
30 Restaurants of the Department of Business and Professional  
31 Regulation, except bakery products sold in or by pastry shops,

1 doughnut shops, or like establishments for consumption off the  
2 premises;

3           2. Foods and drinks sold ready for immediate  
4 consumption from vending machines, pushcarts, motor vehicles,  
5 or any other form of vehicle;

6           3. Soft drinks, which include, but are not limited to,  
7 any nonalcoholic beverage, any preparation or beverage  
8 commonly referred to as a "soft drink," or any noncarbonated  
9 drink made from milk derivatives or tea, when sold in cans or  
10 similar containers. The term "soft drink" does not include:  
11 natural fruit or vegetable juices or their concentrates or  
12 reconstituted natural concentrated fruit or vegetable juices,  
13 whether frozen or unfrozen, dehydrated, powdered, granulated,  
14 sweetened or unsweetened, seasoned with salt or spice, or  
15 unseasoned; coffee or coffee substitutes; tea except when sold  
16 in containers as provided herein; cocoa; products intended to  
17 be mixed with milk; or natural fluid milk;

18           4. Foods or drinks cooked or prepared on the seller's  
19 premises and sold ready for immediate consumption either on or  
20 off the premises, excluding bakery products for off-premises  
21 consumption unless such foods are taxed under subparagraph 1.  
22 or subparagraph 2.; or

23           5. Sandwiches sold ready for immediate consumption.  
24

25 For the purposes of this paragraph, "seller's premises" shall  
26 be construed broadly, and means, but is not limited to, the  
27 lobby, aisle, or auditorium of a theater; the seating, aisle,  
28 or parking area of an arena, rink, or stadium; or the parking  
29 area of a drive-in or outdoor theater. The premises of a  
30 caterer with respect to catered meals or beverages shall be  
31 the place where such meals or beverages are served.

- 1           (7) MISCELLANEOUS EXEMPTIONS.--
- 2           (a) Artificial commemorative flowers.--Exempt from the  
3 tax imposed by this chapter is the sale of artificial  
4 commemorative flowers by bona fide nationally chartered  
5 veterans' organizations.
- 6           (b) Boiler fuels.--When purchased for use as a  
7 combustible fuel, purchases of natural gas, residual oil,  
8 recycled oil, waste oil, solid waste material, coal, sulfur,  
9 wood, wood residues or wood bark used in an industrial  
10 manufacturing, processing, compounding, or production process  
11 at a fixed location in this state are exempt from the taxes  
12 imposed by this chapter; however, such exemption shall not be  
13 allowed unless the purchaser signs a certificate stating that  
14 the fuel to be exempted is for the exclusive use designated  
15 herein. This exemption does not apply to the use of boiler  
16 fuels that are not used in manufacturing, processing,  
17 compounding, or producing items of tangible personal property  
18 for sale, or to the use of boiler fuels used by any firm  
19 subject to regulation by the Division of Hotels and  
20 Restaurants of the Department of Business and Professional  
21 Regulation.
- 22           (c) Crustacea bait.--Also exempt from the tax imposed  
23 by this chapter is the purchase by commercial fishers of bait  
24 intended solely for use in the entrapment of *Callinectes*  
25 *sapidus* and *Menippe mercenaria*.
- 26           (d) Feeds.--Feeds for poultry, ostriches, and  
27 livestock, including racehorses and dairy cows, are exempt.
- 28           (e) Film rentals.--Film rentals are exempt when an  
29 admission is charged for viewing such film, and license fees  
30 and direct charges for films, videotapes, and transcriptions  
31 used by television or radio stations or networks are exempt.

1 (f) Flags.--Also exempt are sales of the flag of the  
2 United States and the official state flag of Florida.

3 (g) Florida Retired Educators Association and its  
4 local chapters.--Also exempt from payment of the tax imposed  
5 by this chapter are purchases of office supplies, equipment,  
6 and publications made by the Florida Retired Educators  
7 Association and its local chapters.

8 (h) Guide dogs for the blind.--Also exempt are the  
9 sale or rental of guide dogs for the blind, commonly referred  
10 to as "seeing-eye dogs," and the sale of food or other items  
11 for such guide dogs.

12 1. The department shall issue a consumer's certificate  
13 of exemption to any blind person who holds an identification  
14 card as provided for in s. 413.091 and who either owns or  
15 rents, or contemplates the ownership or rental of, a guide dog  
16 for the blind. The consumer's certificate of exemption shall  
17 be issued without charge and shall be of such size as to be  
18 capable of being carried in a wallet or billfold.

19 2. The department shall make such rules concerning  
20 items exempt from tax under the provisions of this paragraph  
21 as may be necessary to provide that any person authorized to  
22 have a consumer's certificate of exemption need only present  
23 such a certificate at the time of paying for exempt goods and  
24 shall not be required to pay any tax thereon.

25 (i) Hospital meals and rooms.--Also exempt from  
26 payment of the tax imposed by this chapter on rentals and  
27 meals are patients and inmates of any hospital or other  
28 physical plant or facility designed and operated primarily for  
29 the care of persons who are ill, aged, infirm, mentally or  
30 physically incapacitated, or otherwise dependent on special  
31 care or attention. Residents of a home for the aged are exempt

1 from payment of taxes on meals provided through the facility.  
2 A home for the aged is defined as a facility that is licensed  
3 or certified in part or in whole under chapter 400 or chapter  
4 651, or that is financed by a mortgage loan made or insured by  
5 the United States Department of Housing and Urban Development  
6 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),  
7 s. 232, or s. 236 of the National Housing Act, or other such  
8 similar facility designed and operated primarily for the care  
9 of the aged.

10 (j) Household fuels.--Also exempt from payment of the  
11 tax imposed by this chapter are sales of utilities to  
12 residential households or owners of residential models in this  
13 state by utility companies who pay the gross receipts tax  
14 imposed under s. 203.01, and sales of fuel to residential  
15 households or owners of residential models, including oil,  
16 kerosene, liquefied petroleum gas, coal, wood, and other fuel  
17 products used in the household or residential model for the  
18 purposes of heating, cooking, lighting, and refrigeration,  
19 regardless of whether such sales of utilities and fuels are  
20 separately metered and billed direct to the residents or are  
21 metered and billed to the landlord. If any part of the utility  
22 or fuel is used for a nonexempt purpose, the entire sale is  
23 taxable. The landlord shall provide a separate meter for  
24 nonexempt utility or fuel consumption. For the purposes of  
25 this paragraph, licensed family day care homes shall also be  
26 exempt.

27 (k) Meals provided by certain nonprofit  
28 organizations.--There is exempt from the tax imposed by this  
29 chapter the sale of prepared meals by a nonprofit volunteer  
30 organization to handicapped, elderly, or indigent persons when  
31

1 such meals are delivered as a charitable function by the  
2 organization to such persons at their places of residence.

3 ~~(l) Military museums.--Also exempt are sales to~~  
4 ~~nonprofit corporations which hold current exemptions from~~  
5 ~~federal corporate income tax pursuant to s. 501(c)(3),~~  
6 ~~Internal Revenue Code of 1954, as amended, and whose primary~~  
7 ~~purpose is to raise money for military museums.~~

8 ~~(m) Nonprofit corporations; homes for the aged,~~  
9 ~~nursing homes, or hospices.--Nonprofit corporations which hold~~  
10 ~~current exemptions from federal corporate income tax pursuant~~  
11 ~~to s. 501(c)(3), Internal Revenue Code of 1954, as amended,~~  
12 ~~and which either qualify as homes for the aged pursuant to s.~~  
13 ~~196.1975(2) or are licensed as a nursing home or hospice under~~  
14 ~~the provisions of chapter 400, are exempt from the tax imposed~~  
15 ~~by this chapter.~~

16 (l)(n) Organizations providing special educational,  
17 cultural, recreational, and social benefits to minors.--There  
18 shall be exempt from the tax imposed by this chapter nonprofit  
19 organizations which are incorporated pursuant to chapter 617  
20 or which hold a current exemption from federal corporate  
21 income tax pursuant to s. 501(c)(3) of the Internal Revenue  
22 Code the primary purpose of which is providing activities that  
23 contribute to the development of good character or good  
24 sportsmanship, or to the educational or cultural development,  
25 of minors. This exemption is extended only to that level of  
26 the organization that has a salaried executive officer or an  
27 elected nonsalaried executive officer.

28 ~~(m)(o) Churches Religious, charitable, scientific,~~  
29 ~~educational, and veterans' institutions and organizations.--~~

30 ~~±. There are exempt from the tax imposed by this~~  
31 ~~chapter transactions involving±~~

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           (n)c. Veteran organization headquarters.--There are  
10 exempt from the tax imposed by this chapter transactions  
11 involving sales or leases to the state headquarters of  
12 qualified veterans' organizations and the state headquarters  
13 of their auxiliaries when used in carrying on their customary  
14 veterans' organization activities. If a qualified veterans'  
15 organization or its auxiliary does not maintain a permanent  
16 state headquarters, then transactions involving sales or  
17 leases to such organization and used to maintain the office of  
18 the highest ranking state official are exempt from the tax  
19 imposed by this chapter. As used in this paragraph, "veterans'  
20 organizations" means nationally chartered or recognized  
21 veterans' organizations, including, but not limited to,  
22 Florida chapters of the Paralyzed Veterans of America,  
23 Catholic War Veterans of the U.S.A., Jewish War Veterans of  
24 the U.S.A., and the Disabled American Veterans, Department of  
25 Florida, Inc., which hold current exemptions from federal  
26 income tax under s. 501(c)(4) or (19) of the Internal Revenue  
27 Code.

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

31



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

28           b. ~~"Charitable institutions" means only nonprofit~~  
29 ~~corporations qualified as nonprofit pursuant to s. 501(c)(3),~~  
30 ~~Internal Revenue Code of 1954, as amended, and other nonprofit~~  
31 ~~entities, the sole or primary function of which is to provide,~~

1 ~~or to raise funds for organizations which provide, one or more~~  
2 ~~of the following services if a reasonable percentage of such~~  
3 ~~service is provided free of charge, or at a substantially~~  
4 ~~reduced cost, to persons, animals, or organizations that are~~  
5 ~~unable to pay for such service:~~  
6 ~~(I) Medical aid for the relief of disease, injury, or~~  
7 ~~disability;~~  
8 ~~(II) Regular provision of physical necessities such as~~  
9 ~~food, clothing, or shelter;~~  
10 ~~(III) Services for the prevention of or rehabilitation~~  
11 ~~of persons from alcoholism or drug abuse; the prevention of~~  
12 ~~suicide; or the alleviation of mental, physical, or sensory~~  
13 ~~health problems;~~  
14 ~~(IV) Social welfare services including adoption~~  
15 ~~placement, child care, community care for the elderly, and~~  
16 ~~other social welfare services which clearly and substantially~~  
17 ~~benefit a client population which is disadvantaged or suffers~~  
18 ~~a hardship;~~  
19 ~~(V) Medical research for the relief of disease,~~  
20 ~~injury, or disability;~~  
21 ~~(VI) Legal services; or~~  
22 ~~(VII) Food, shelter, or medical care for animals or~~  
23 ~~adoption services, cruelty investigations, or education~~  
24 ~~programs concerning animals;~~  
25  
26 ~~and the term includes groups providing volunteer staff to~~  
27 ~~organizations designated as charitable institutions under this~~  
28 ~~sub-subparagraph; nonprofit organizations the sole or primary~~  
29 ~~purpose of which is to coordinate, network, or link other~~  
30 ~~institutions designated as charitable institutions under this~~  
31 ~~sub-subparagraph with those persons, animals, or organizations~~

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

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

25 ~~(o)d. Schools, colleges, and universities.--Also~~  
26 ~~exempt from the tax imposed by this chapter are sales or~~  
27 ~~leases to"Educational institutions" means state tax-supported~~  
28 ~~or parochial, church and nonprofit private schools, colleges,~~  
29 ~~or universities, which conduct regular classes and courses of~~  
30 ~~study required for accreditation by, or membership in, the~~  
31 ~~Southern Association of Colleges and Schools, the Department~~

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

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

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

20 (p) Section 501(c)(3) organizations.--Also exempt from  
21 the tax imposed by this chapter are sales or leases to  
22 organizations holding an exemption from federal income tax  
23 under s. 501(c)(3) of the Internal Revenue Code, as amended.

24 (q)(p) Resource recovery equipment.--Also exempt is  
25 resource recovery equipment which is owned and operated by or  
26 on behalf of any county or municipality, certified by the  
27 Department of Environmental Protection under the provisions of  
28 s. 403.715.

29 (r)(q) School books and school lunches.--This  
30 exemption applies to school books used in regularly prescribed  
31 courses of study, and to school lunches served to students, in

1 public, parochial, or nonprofit schools operated for and  
2 attended by pupils of grades 1 through 12. School books and  
3 food sold or served at community colleges and other  
4 institutions of higher learning are taxable.

5 ~~(r) State theater contract organizations.--Nonprofit~~  
6 ~~organizations incorporated in accordance with chapter 617~~  
7 ~~which have qualified under s. 501(c)(3) of the Internal~~  
8 ~~Revenue Code of 1954, as amended, and which have been~~  
9 ~~designated as state theater contract organizations as provided~~  
10 ~~in s. 265.289 are exempt from the tax imposed by this chapter.~~

11 (s) Tasting beverages.--Vinous and alcoholic beverages  
12 provided by distributors or vendors for the purpose of "wine  
13 tasting" and "spirituous beverage tasting" as contemplated  
14 under the provisions of ss. 564.06 and 565.12, respectively,  
15 are exempt from the tax imposed by this chapter.

16 (t) Boats temporarily docked in state.--

17 1. Notwithstanding the provisions of chapters 327 and  
18 328, pertaining to the registration of vessels, a boat upon  
19 which the state sales or use tax has not been paid is exempt  
20 from the use tax under this chapter if it enters and remains  
21 in this state for a period not to exceed a total of 20 days in  
22 any calendar year calculated from the date of first dockage or  
23 slippage at a facility, registered with the department, that  
24 rents dockage or slippage space in this state. If a boat  
25 brought into this state for use under this paragraph is placed  
26 in a facility, registered with the department, for repairs,  
27 alterations, refitting, or modifications and such repairs,  
28 alterations, refitting, or modifications are supported by  
29 written documentation, the 20-day period shall be tolled  
30 during the time the boat is physically in the care, custody,  
31 and control of the repair facility, including the time spent

1 on sea trials conducted by the facility. The 20-day time  
2 period may be tolled only once within a calendar year when a  
3 boat is placed for the first time that year in the physical  
4 care, custody, and control of a registered repair facility;  
5 however, the owner may request and the department may grant an  
6 additional tolling of the 20-day period for purposes of  
7 repairs that arise from a written guarantee given by the  
8 registered repair facility, which guarantee covers only those  
9 repairs or modifications made during the first tolled period.  
10 Within 72 hours after the date upon which the registered  
11 repair facility took possession of the boat, the facility must  
12 have in its possession, on forms prescribed by the department,  
13 an affidavit which states that the boat is under its care,  
14 custody, and control and that the owner does not use the boat  
15 while in the facility. Upon completion of the repairs,  
16 alterations, refitting, or modifications, the registered  
17 repair facility must, within 72 hours after the date of  
18 release, have in its possession a copy of the release form  
19 which shows the date of release and any other information the  
20 department requires. The repair facility shall maintain a log  
21 that documents all alterations, additions, repairs, and sea  
22 trials during the time the boat is under the care, custody,  
23 and control of the facility. The affidavit shall be  
24 maintained by the registered repair facility as part of its  
25 records for as long as required by s. 213.35. When, within 6  
26 months after the date of its purchase, a boat is brought into  
27 this state under this paragraph, the 6-month period provided  
28 in s. 212.05(1)(a)2. or s. 212.06(8) shall be tolled.

29         2. During the period of repairs, alterations,  
30 refitting, or modifications and during the 20-day period  
31 referred to in subparagraph 1., the boat may be listed for

1 sale, contracted for sale, or sold exclusively by a broker or  
2 dealer registered with the department without incurring a use  
3 tax under this chapter; however, the sales tax levied under  
4 this chapter applies to such sale.

5 3. The mere storage of a boat at a registered repair  
6 facility does not qualify as a tax-exempt use in this state.

7 4. As used in this paragraph, "registered repair  
8 facility" means:

9 a. A full-service facility that:

10 (I) Is located on a navigable body of water;

11 (II) Has haulout capability such as a dry dock, travel  
12 lift, railway, or similar equipment to service craft under the  
13 care, custody, and control of the facility;

14 (III) Has adequate piers and storage facilities to  
15 provide safe berthing of vessels in its care, custody, and  
16 control; and

17 (IV) Has necessary shops and equipment to provide  
18 repair or warranty work on vessels under the care, custody,  
19 and control of the facility;

20 b. A marina that:

21 (I) Is located on a navigable body of water;

22 (II) Has adequate piers and storage facilities to  
23 provide safe berthing of vessels in its care, custody, and  
24 control; and

25 (III) Has necessary shops and equipment to provide  
26 repairs or warranty work on vessels; or

27 c. A shoreside facility that:

28 (I) Is located on a navigable body of water;

29 (II) Has adequate piers and storage facilities to  
30 provide safe berthing of vessels in its care, custody, and  
31 control; and



1 (III) Has necessary shops and equipment to provide  
2 repairs or warranty work.

3 (u) Volunteer fire departments.--Also exempt are  
4 firefighting and rescue service equipment and supplies  
5 purchased by volunteer fire departments, duly chartered under  
6 the Florida Statutes as corporations not for profit.

7 (v) Professional services.--

8 1. Also exempted are professional, insurance, or  
9 personal service transactions that involve sales as  
10 inconsequential elements for which no separate charges are  
11 made.

12 2. The personal service transactions exempted pursuant  
13 to subparagraph 1. do not exempt the sale of information  
14 services involving the furnishing of printed, mimeographed, or  
15 multigraphed matter, or matter duplicating written or printed  
16 matter in any other manner, other than professional services  
17 and services of employees, agents, or other persons acting in  
18 a representative or fiduciary capacity or information services  
19 furnished to newspapers and radio and television stations. As  
20 used in this subparagraph, the term "information services"  
21 includes the services of collecting, compiling, or analyzing  
22 information of any kind or nature and furnishing reports  
23 thereof to other persons.

24 3. This exemption does not apply to any service  
25 warranty transaction taxable under s. 212.0506.

26 4. This exemption does not apply to any service  
27 transaction taxable under s. 212.05(1)(k).

28 (w) Certain newspaper, magazine, and newsletter  
29 subscriptions, shoppers, and community newspapers.--Likewise  
30 exempt are newspaper, magazine, and newsletter subscriptions  
31 in which the product is delivered to the customer by mail.

1 Also exempt are free, circulated publications that are  
2 published on a regular basis, the content of which is  
3 primarily advertising, and that are distributed through the  
4 mail, home delivery, or newsstands. The exemption for  
5 newspaper, magazine, and newsletter subscriptions which is  
6 provided in this paragraph applies only to subscriptions  
7 entered into after March 1, 1997.

8 (x) Sporting equipment brought into the  
9 state.--Sporting equipment brought into Florida, for a period  
10 of not more than 4 months in any calendar year, used by an  
11 athletic team or an individual athlete in a sporting event is  
12 exempt from the use tax if such equipment is removed from the  
13 state within 7 days after the completion of the event.

14 (y) Charter fishing vessels.--The charge for  
15 chartering any boat or vessel, with the crew furnished, solely  
16 for the purpose of fishing is exempt from the tax imposed  
17 under s. 212.04 or s. 212.05. This exemption does not apply  
18 to any charge to enter or stay upon any "head-boat," party  
19 boat, or other boat or vessel. Nothing in this paragraph  
20 shall be construed to exempt any boat from sales or use tax  
21 upon the purchase thereof except as provided in paragraph (t)  
22 and s. 212.05.

23 (z) Vending machines sponsored by nonprofit or  
24 charitable organizations.--Also exempt are food or drinks for  
25 human consumption sold for 25 cents or less through a  
26 coin-operated vending machine sponsored by a nonprofit  
27 corporation qualified as nonprofit pursuant to s. 501(c)(3) or  
28 (4) of the Internal Revenue Code of 1986, as amended.

29 (aa) Certain commercial vehicles.--Also exempt is the  
30 sale, lease, or rental of a commercial motor vehicle as  
31

1 defined in s. 207.002(2), when the following conditions are  
2 met:

- 3 1. The sale, lease, or rental occurs between two  
4 commonly owned and controlled corporations;
- 5 2. Such vehicle was titled and registered in this  
6 state at the time of the sale, lease, or rental; and
- 7 3. Florida sales tax was paid on the acquisition of  
8 such vehicle by the seller, lessor, or renter.

9 (bb) Community cemeteries.--Also exempt are purchases  
10 by any nonprofit corporation that has qualified under s.  
11 501(c)(13) of the Internal Revenue Code of 1986, as amended,  
12 and is operated for the purpose of maintaining a cemetery that  
13 was donated to the community by deed.

14 ~~(cc) Coast Guard auxiliaries.--A nonprofit~~  
15 ~~organization that is affiliated with the Coast Guard, that is~~  
16 ~~exempt from federal income tax pursuant to s. 501(a) and~~  
17 ~~(c)(3) of the Internal Revenue Code of 1986, as amended, and~~  
18 ~~the primary purpose of which is to promote safe boating and to~~  
19 ~~conduct free public education classes in basic seamanship is~~  
20 ~~exempt from the tax imposed by this chapter.~~

21 (cc)~~(dd)~~ Works of art.--

22 1. Also exempt are works of art sold to or used by an  
23 educational institution, ~~as defined in sub-subparagraph~~  
24 ~~(o)2.d.~~

25 2. This exemption also applies to the sale to or use  
26 in this state of any work of art by any person if it was  
27 purchased or imported exclusively for the purpose of being  
28 loaned to and made available for display by any educational  
29 institution, provided that the term of the loan agreement is  
30 for at least 10 years.

31

1           3. A work of art is presumed to have been purchased in  
2 or imported into this state exclusively for loan as provided  
3 in subparagraph 2., if it is so loaned or placed in storage in  
4 preparation for such a loan within 90 days after purchase or  
5 importation, whichever is later; but a work of art is not  
6 deemed to be placed in storage for purposes of this exemption  
7 if it is displayed at any place other than an educational  
8 institution.

9           4. The exemptions provided by this paragraph are  
10 allowed only if the person who purchased the work of art gives  
11 to the vendor an affidavit meeting the requirements,  
12 established by rule, to document entitlement to the exemption.  
13 The person who purchased the work of art shall forward a copy  
14 of such affidavit to the Department of Revenue at the time it  
15 is issued to the vendor.

16           5. The exemption provided by subparagraph 2. applies  
17 only for the period during which a work of art is in the  
18 possession of the educational institution or is in storage  
19 before transfer of possession to that institution; and when it  
20 ceases to be so possessed or held, tax based upon the sales  
21 price paid by the owner is payable, and the statute of  
22 limitations provided in s. 95.091 shall begin to run at that  
23 time. Any educational institution which has received a work  
24 of art pursuant to this paragraph shall make available to the  
25 department information relating to the work of art. Any  
26 educational institution that transfers from its possession a  
27 work of art as defined by this paragraph must notify the  
28 Department of Revenue within 60 days after the transfer.

29           6. For purposes of the exemptions provided by this  
30 paragraph:7

31

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

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

17 b. the term "Work of art" includes pictorial  
18 representations, sculpture, jewelry, antiques, stamp  
19 collections and coin collections, and other tangible personal  
20 property, the value of which is attributable predominantly to  
21 its artistic, historical, political, cultural, or social  
22 importance.

23 7. This paragraph is a remedial clarification of  
24 legislative intent and applies to all taxes that remain open  
25 to assessment or contest on July 1, 1992.

26 (dd)(ee) Taxicab leases.--The lease of or license to  
27 use a taxicab or taxicab-related equipment and services  
28 provided by a taxicab company to an independent taxicab  
29 operator are exempt, provided, however, the exemptions  
30 provided under this paragraph only apply if sales or use tax

31

1 has been paid on the acquisition of the taxicab and its  
2 related equipment.

3 (ee)~~(ff)~~ Aircraft repair and maintenance labor  
4 charges.--There shall be exempt from the tax imposed by this  
5 chapter all labor charges for the repair and maintenance of  
6 aircraft of more than 20,000 pounds maximum certified takeoff  
7 weight. Charges for parts and equipment furnished in  
8 connection with such labor charges are taxable.

9 ~~(gg) Athletic event sponsors.--There shall be exempt  
10 from the tax imposed by this chapter sales or leases to those  
11 organizations which:~~

12 ~~1.a. Are incorporated pursuant to chapter 617; and~~

13 ~~b. Hold a current exemption from federal corporate  
14 income tax liability pursuant to s. 501(c)(3) of the Internal  
15 Revenue Code of 1986, as amended; and~~

16 ~~2. Sponsor golf tournaments sanctioned by the PGA  
17 Tour, PGA of America, or the LPGA.~~

18 (ff)~~(hh)~~ Electric vehicles.--Effective July 1, 1995,  
19 through June 30, 2000, the sale of an electric vehicle, as  
20 defined in s. 320.01, is exempt from the tax imposed by this  
21 chapter.

22 (gg)~~(ii)~~ Certain electricity uses.--Charges for  
23 electricity used directly and exclusively at a fixed location  
24 in this state to operate machinery and equipment that is used  
25 to manufacture, process, compound, or produce items of  
26 tangible personal property for sale, or to operate pollution  
27 control equipment, recycling equipment, maintenance equipment,  
28 or monitoring or control equipment used in such operations are  
29 exempt from the tax imposed by this chapter as provided in  
30 subparagraph 2. The exemption provided for herein is  
31 applicable if the electricity that is used for the exempt

1 purposes is separately metered, or if it is not separately  
2 metered, it is irrevocably presumed that 50 percent of the  
3 charge for electricity is for nonexempt purposes. This  
4 exemption only applies to industries classified under SIC  
5 Industry Major Group Numbers 10, 12, 13, 14, 20, 21, 22, 23,  
6 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,  
7 and 39. As used in this paragraph, "SIC" means those  
8 classifications contained in the Standard Industrial  
9 Classification Manual, 1987, as published by the Office of  
10 Management and Budget, Executive Office of the President.  
11 Possession by a seller of a written certification by the  
12 purchaser, certifying the purchaser's entitlement to an  
13 exemption permitted by this subsection, relieves the seller  
14 from the responsibility of collecting the tax on the  
15 nontaxable amounts, and the department shall look solely to  
16 the purchaser for recovery of such tax if it determines that  
17 the purchaser was not entitled to the exemption. Such  
18 exemption shall be applied as follows:

- 19 1. Beginning July 1, 1996, 20 percent of the charges  
20 for such electricity shall be exempt.
- 21 2. Beginning July 1, 1997, 40 percent of the charges  
22 for such electricity shall be exempt.
- 23 3. Beginning July 1, 1998, 60 percent of the charges  
24 for such electricity shall be exempt.
- 25 4. Beginning July 1, 1999, 80 percent of the charges  
26 for such electricity shall be exempt.
- 27 5. Beginning July 1, 2000, 100 percent of the charges  
28 for such electricity shall be exempt.

29  
30 Notwithstanding any other provision in this paragraph to the  
31 contrary, in order to receive the exemption provided in this



1 paragraph a taxpayer must register with the WAGES Program  
2 Business Registry established by the local WAGES coalition for  
3 the area in which the taxpayer is located. Such registration  
4 establishes a commitment on the part of the taxpayer to hire  
5 WAGES program participants to the maximum extent possible  
6 consistent with the nature of their business. In order to  
7 determine whether the exemption provided in this paragraph  
8 from the tax on charges for electricity has an effect on  
9 retaining or attracting companies to this state, the Office of  
10 Program Policy Analysis and Governmental Accountability shall  
11 periodically monitor and report on the industries receiving  
12 the exemption. The first report shall be submitted no later  
13 than January 1, 1997, and must be conducted in such a manner  
14 as to specifically determine the number of companies within  
15 each SIC Industry Major Group receiving the exemption as of  
16 September 1, 1996, and the number of individuals employed by  
17 companies within each SIC Industry Major Group receiving the  
18 exemption as of September 1, 1996. The second report shall be  
19 submitted no later than January 1, 2001, and must be  
20 comprehensive in scope, but, at a minimum, must be conducted  
21 in such a manner as to specifically determine the number of  
22 companies within each SIC Industry Major Group receiving the  
23 exemption as of September 1, 2000, the number of individuals  
24 employed by companies within each SIC Industry Major Group  
25 receiving the exemption as of September 1, 2000, whether the  
26 change, if any, in such number of companies or employees is  
27 attributable to the exemption provided in this paragraph,  
28 whether it would be sound public policy to continue or  
29 discontinue the exemption, and the consequences of doing so.  
30 Both reports shall be submitted to the President of the  
31

1 Senate, the Speaker of the House of Representatives, the  
2 Senate Minority Leader, and the House Minority Leader.  
3 (hh)~~(jj)~~ Fair associations.--Also exempt from the tax  
4 imposed by this chapter is the sale, use, lease, rental, or  
5 grant of a license to use, made directly to or by a fair  
6 association, of real or tangible personal property; any charge  
7 made by a fair association, or its agents, for parking,  
8 admissions, or for temporary parking of vehicles used for  
9 sleeping quarters; rentals, subleases, and sublicenses of real  
10 or tangible personal property between the owner of the central  
11 amusement attraction and any owner of amusement devices and  
12 amusement attractions, as those terms are used in ss.  
13 616.15(1)(b) and 616.242(3)(a) and (i), for the furnishing of  
14 amusement devices and amusement attractions at a public fair  
15 or exposition; and other transactions of a fair association  
16 which are incurred directly by the fair association in the  
17 financing, construction, and operation of a fair, exposition,  
18 or other event or facility that is authorized by s. 616.08. As  
19 used in this paragraph, the terms "fair association" and  
20 "public fair or exposition" have the same meaning as those  
21 terms are defined in s. 616.001. This exemption does not apply  
22 to the sale of tangible personal property made by a fair  
23 association through an agent or independent contractor; sales  
24 of admissions and tangible personal property by a  
25 concessionaire, vendor, exhibitor, or licensee; or rentals and  
26 subleases of tangible personal property or real property  
27 between the owner of the central amusement attraction and a  
28 concessionaire, vendor, exhibitor, or licensee, except for the  
29 furnishing of amusement devices or amusement attractions,  
30 which transactions are exempt.  
31

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

11           (jj)~~(ll)~~ Florida Folk Festival.--There shall be exempt  
12 from the tax imposed by this chapter income of a revenue  
13 nature received from admissions to the Florida Folk Festival  
14 held pursuant to s. 267.16 at the Stephen Foster State Folk  
15 Culture Center, a unit of the state park system.

16           (kk)~~(mm)~~ Solar energy systems.--Also exempt are solar  
17 energy systems or any component thereof. The Florida Solar  
18 Energy Center shall from time to time certify to the  
19 department a list of equipment and requisite hardware  
20 considered to be a solar energy system or a component thereof.  
21 This exemption is repealed July 1, 2002.

22           (ll)~~(nn)~~ Nonprofit cooperative hospital  
23 laundries.--Nonprofit organizations that are incorporated  
24 under chapter 617 and which are treated, for federal income  
25 tax purposes, as cooperatives under subchapter T of the  
26 Internal Revenue Code, whose sole purpose is to offer laundry  
27 supplies and services to their members, which members must all  
28 be exempt from federal income tax pursuant to s. 501(c)(3) of  
29 the Internal Revenue Code, are exempt from the tax imposed by  
30 this chapter.

31

1            (mm)~~(oo)~~ Complimentary meals.--Also exempt from the  
2 tax imposed by this part are food or drinks that are furnished  
3 as part of a packaged room rate by any person offering for  
4 rent or lease any transient living accommodations as described  
5 in s. 509.013(4)(a) which are licensed under part I of chapter  
6 509 and which are subject to the tax under s. 212.03, if a  
7 separate charge or specific amount for the food or drinks is  
8 not shown. Such food or drinks are considered to be sold at  
9 retail as part of the total charge for the transient living  
10 accommodations. Moreover, the person offering the  
11 accommodations is not considered to be the consumer of items  
12 purchased in furnishing such food or drinks and may purchase  
13 those items under conditions of a sale for resale.

14            (nn)~~(pp)~~ Nonprofit corporation conducting the  
15 correctional work programs.--Products sold pursuant to s.  
16 946.515 by the corporation organized pursuant to part II of  
17 chapter 946 are exempt from the tax imposed by this chapter.  
18 This exemption applies retroactively to July 1, 1983.

19            Section 2. Subsection (6) of section 212.084, Florida  
20 Statutes, is amended to read:

21            212.084 Review of exemption certificates; reissuance;  
22 specified expiration date; temporary exemption certificates.--

23            (6)(a) The Department of Revenue may issue temporary  
24 exemption certificates to newly organized ~~charitable~~  
25 organizations applying for exemption under s.  
26 212.08(7)(p)~~(o)~~~~2.b~~.when a lack of historical information  
27 prevents the applicant from qualifying immediately for an  
28 exemption certificate. The department may require the  
29 applicant to submit the information necessary to demonstrate  
30 that the organization's proposed activities will qualify for  
31 exemption under this chapter. The application must include an

1 estimate of the organization's expenditures that would be  
2 taxable except for the temporary exemption certificate. If at  
3 any time the amount of actual expenditures otherwise subject  
4 to tax exceeds the anticipated amount, the applicant must file  
5 with the department a supplemental application stating the  
6 actual expenditures and the estimated expenditures for the  
7 duration of the period covered by the temporary certificate.

8 (b) A recipient of a temporary certificate must  
9 qualify for a permanent certificate before the temporary  
10 certificate expires, or the recipient will be liable for the  
11 taxes and interest on all purchases for which the temporary  
12 exemption certificate was used. The executive director of the  
13 department may require the applicant for a temporary exemption  
14 certificate to file a cash or surety bond in an amount  
15 sufficient to satisfy the department's estimate of taxes and  
16 interest that would be due if the organization failed to  
17 timely qualify for a regular exemption certificate.

18 (c) A temporary exemption certificate expires 12  
19 months after the date of issuance and may be renewed once for  
20 an additional 12 months. If at any time the department  
21 determines that the organization will not meet the criteria in  
22 s. 212.08(7)(p)(~~o~~)~~2.b.~~ for the issuance of a regular exemption  
23 certificate, the temporary exemption certificate must be  
24 canceled, and the taxes and interest on all purchases for  
25 which the temporary exemption certificate was used are due  
26 within 30 days after the cancellation. The department may  
27 adopt rules governing the application for, the issuance of,  
28 and the form of the temporary exemption certificate and  
29 providing for the collection of back taxes and interest.

30 Section 3. Subsection (4) of section 196.195, Florida  
31 Statutes, is amended to read:

1           196.195 Determining profit or nonprofit status of  
2 applicant.--

3           (4) Notwithstanding the provisions of subsections (2)  
4 and (3), a corporation organized as nonprofit under chapter  
5 617 which has a valid consumer certificate of exemption  
6 pursuant to s. 212.08(7)(m), (n), (o), or (p)and which has a  
7 valid exemption from federal income tax under s. 501(c)(3) of  
8 the Internal Revenue Code is nonprofit. Proof provided by a  
9 corporation of its status as described in this subsection  
10 shall be sufficient to establish the organization's nonprofit  
11 status, and any corporation providing such proof is not  
12 required to provide any other information in order to  
13 establish its nonprofit status.

14           Section 4. Paragraph (c) of subsection (1) of section  
15 196.196, Florida Statutes, is amended to read:

16           196.196 Determining whether property is entitled to  
17 charitable, religious, scientific, or literary exemption.--

18           (1) In the determination of whether an applicant is  
19 actually using all or a portion of its property predominantly  
20 for a charitable, religious, scientific, or literary purpose,  
21 the following criteria shall be applied:

22           (c) The extent to which the property is used to  
23 conduct activities which cause a corporation to qualify for a  
24 consumer certificate of exemption under s. 212.08(7)(m), (n),  
25 (o), or (p). Such activities shall be considered as part of  
26 the exempt purposes of the applicant.

27           Section 5. Subsection (2) of section 212.0821, Florida  
28 Statutes, is amended to read:

29           212.0821 Legislative intent that political  
30 subdivisions and public libraries use their sales tax  
31 exemption certificates for purchases on behalf of specified

1 groups.--It is the intent of the Legislature that the  
2 political subdivisions of the state and the public libraries  
3 utilize their sales tax exemption certificates to purchase,  
4 with funds provided by the following groups, services,  
5 equipment, supplies, and items necessary for the operation of  
6 such groups, in addition to the normal exempt purchases that  
7 political subdivisions and libraries are empowered to make:

8           (2) Counties and municipalities shall purchase  
9 necessary goods and services requested by REACT groups,  
10 neighborhood crime watch groups, and state or locally  
11 recognized organizations solely engaged in youth activities  
12 identical to those discussed in s. 212.08(7)(l)~~(m)~~.

13           Section 6. Subsection (9) of section 496.404, Florida  
14 Statutes, is amended to read:

15           496.404 Definitions.--As used in ss. 496.401-496.424:

16           (9) "Educational institutions" means those  
17 institutions and organizations described in s.  
18 212.08(7)(cc)6.~~(o)2.d.~~

19           Section 7. Paragraph (b) of subsection (3) of section  
20 564.02, Florida Statutes, is amended to read:

21           564.02 License fees; vendors; manufacturers and  
22 distributors.--

23           (3)

24           (b) A bona fide religious order, monastery, church, or  
25 religious body that has a tax-exempt status ~~as a religious~~  
26 ~~organization~~ as provided by s. 212.08(7)(m) or (p)~~(o)~~ may be  
27 licensed as a distributor under this subsection if its sales  
28 and distribution are limited to wines sold solely for  
29 religious or sacramental purposes to holders of valid permits  
30 obtained under s. 564.03; and such religious order, monastery,  
31 church, or religious body shall pay a state license tax of \$50

1 for each and every such distribution establishment to be  
2 operated by the licensee.

3 Section 8. This act shall take effect July 1 of the  
4 year in which enacted.

5  
6 \*\*\*\*\*

7 HOUSE SUMMARY

8 Provides a sales tax exemption for sales or leases to all  
9 organizations exempt from federal income tax under s.  
10 501(c)(3) of the Internal Revenue Code, and removes and  
11 revises various specific exemptions to conform. Revises  
12 application of provisions which specify that certain  
13 nonprofit corporations which are exempt from sales tax  
14 are nonprofit for purposes of determining eligibility for  
15 the religious, literary, scientific, or charitable ad  
16 valorem tax exemption, and provisions which specify a  
17 criterion to be used in determining if property is being  
18 used for a charitable, religious, scientific, or literary  
19 purpose.  
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