

By Representative Cosgrove

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.03, F.S.;
4 providing that the transient rentals tax does
5 not apply to certain leases of docking space
6 for a boat used as a principal or permanent
7 residence; providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Subsection (6) of section 212.03, Florida
12 Statutes, is amended to read:

13 212.03 Transient rentals tax; rate, procedure,
14 enforcement, exemptions.--

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

23 (b) The tax levied by this section shall not apply to,
24 be imposed upon, or be collected from any person who has
25 entered into a bona fide written lease for longer than 6
26 months in duration for the lease or rental of docking space
27 for the purpose of docking a boat used as a principal or
28 permanent place of residence.

29 Section 2. This act shall take effect July 1 of the
30 year in which enacted.

31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

HOUSE SUMMARY

Provides that lease of docking space for a boat used as a principal or permanent residence is exempt from the transient rentals tax if the lease is in writing and is for more than 6 months.