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2 An act relating to citizen support
3 organizations; amending s. 212.08, F.S.;
4 clarifying a sales and use tax exemption for
5 certain citizen support organizations; amending
6 s. 370.0205, F.S.; providing for partnerships
7 between the state and private entities for
8 certain purposes; providing an effective date.
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10 Be It Enacted by the Legislature of the State of Florida:
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12 Section 1. Paragraph (kk) of subsection (7) of section
13 212.08, Florida Statutes, 1996 Supplement, is amended to read:

14 212.08 Sales, rental, use, consumption, distribution,
15 and storage tax; specified exemptions.--The sale at retail,
16 the rental, the use, the consumption, the distribution, and
17 the storage to be used or consumed in this state of the
18 following are hereby specifically exempt from the tax imposed
19 by this part.

20 (7) MISCELLANEOUS EXEMPTIONS.--

21 (kk) Citizen support organizations.--Beginning July 1,
22 1996, nonprofit organizations that are incorporated under
23 chapter 617 or hold a current exemption from federal corporate
24 income tax under s. 501(c)(3) of the United States Internal
25 Revenue Code, as amended, and that have been designated
26 citizen support organizations in support of state-funded
27 environmental programs or the management of state-owned lands
28 in accordance with s. 370.0205, or to support one or more
29 state parks in accordance with s. 258.015 are exempt from the
30 tax imposed by this chapter.
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1 Section 2. Subsection (5) is added to section
2 370.0205, Florida Statutes, 1996 Supplement, to read:

3 370.0205 Citizen support organizations; use of
4 property; audit; public records; partnerships.--

5 (5) PARTNERSHIPS.--

6 (a) The Legislature recognizes that many of the lands
7 managed by the department need a variety of facilities to
8 enhance the use and potential of such lands and that many of
9 the department's programs are of interest to, and could
10 benefit from the support of, local citizen groups. Such
11 facilities and programs include, but are not limited to,
12 improved access, camping areas, picnicking shelters,
13 management offices and facilities, environmental education
14 facilities and programs, and cleanup and restoration projects.
15 The need for such facilities and programs has exceeded the
16 ability of the state to provide funding in a timely manner
17 with available moneys. The Legislature finds it to be in the
18 public interest to provide incentives for partnerships with
19 private entities whose intent is the production of additional
20 revenues to help enhance the use and potential of state
21 property and environmental programs and projects funded by the
22 department.

23 (b) The Legislature may annually appropriate funds, to
24 be used as matching funds in conjunction with private
25 donations, for capital improvement facilities development on
26 state lands or the enhancement of department sponsored
27 environmental programs or projects of local interest to
28 citizen support organizations formed under this section.
29 Citizen support organizations organized and operating for the
30 benefit of the department may acquire private donations
31 pursuant to this section and matching state funds for approved

1 projects or programs may be provided in accordance with this
2 subsection. The department is authorized to properly recognize
3 and honor a private donor by placing a plaque or other
4 appropriate designation noting the contribution to project or
5 program facilities or by naming project or program facilities
6 after the person or organization that provided matching funds.

7 Section 3. This act shall take effect upon becoming a
8 law.

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