

By Representatives Bitner, Thrasher, Livingston and Kosmas

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 providing an exemption for certain
5 complimentary meals; providing an effective
6 date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Paragraph (nn) is added to subsection (7)
11 of section 212.08, Florida Statutes, 1996 Supplement, to read:

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

18 (7) MISCELLANEOUS EXEMPTIONS.--

19 (nn) Complimentary meals.--Also exempt from the tax
20 imposed by this part are food or drinks that are furnished as
21 part of a packaged room rate by any person offering for rent
22 or lease any transient living accommodations as described in
23 s. 509.013(4)(a) which are licensed under part I of chapter
24 509 and which are subject to the tax under s. 212.03, if a
25 separate charge or specific amount for the food or drinks is
26 not shown. Such food or drinks are considered to be sold at
27 retail as part of the total charge for the transient living
28 accommodations. Moreover, the person offering the
29 accommodations is not considered to be the consumer of items
30 purchased in furnishing such food or drinks and may purchase
31 those items under conditions of a sale for resale.

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

Section 2. This act shall take effect January 1, 1998.

SENATE SUMMARY

Provides an exemption from the tax on sales, use, and other transactions for food or drinks that are furnished as part of a packaged room rate for the rental of certain transient living accommodations. Provides that the person who offers the accommodations is purchasing the food or drinks under the conditions of a sale for resale and is not the consumer of the items.