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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.

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

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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.

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Section 2. This act shall take effect July 1, 1997.