

hbd-05

Bill No. CS/HB 747

Amendment No. ____ (for drafter's use only)

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Starks offered the following:

Amendment (with title amendment)

On page 3, between line(s) 2 and 3,

insert:

Section 2. Paragraph (o) of subsection (7) of section 212.08, Florida Statutes, 1996 Supplement, is amended to read:

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

(7) MISCELLANEOUS EXEMPTIONS.--

(o) Religious, charitable, scientific, educational, and veterans' institutions and organizations.--

1. There are exempt from the tax imposed by this part transactions involving:

a. Sales or leases directly to churches or sales or leases of tangible personal property by churches;

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1 b. Sales or leases to nonprofit religious, nonprofit
2 charitable, nonprofit scientific, or nonprofit educational
3 institutions when used in carrying on their customary
4 nonprofit religious, nonprofit charitable, nonprofit
5 scientific, or nonprofit educational activities, including
6 church cemeteries; and

7 c. Sales or leases to the state headquarters of
8 qualified veterans' organizations and the state headquarters
9 of their auxiliaries when used in carrying on their customary
10 veterans' organization activities. If a qualified veterans'
11 organization or its auxiliary does not maintain a permanent
12 state headquarters, then transactions involving sales or
13 leases to such organization and used to maintain the office of
14 the highest ranking state official are exempt from the tax
15 imposed by this part.

16 2. The provisions of this section authorizing
17 exemptions from tax shall be strictly defined, limited, and
18 applied in each category as follows:

19 a. "Religious institutions" means churches,
20 synagogues, and established physical places for worship at
21 which nonprofit religious services and activities are
22 regularly conducted and carried on. The term "religious
23 institutions" includes nonprofit corporations the sole purpose
24 of which is to provide free transportation services to church
25 members, their families, and other church attendees. The term
26 "religious institutions" also includes state, district, or
27 other governing or administrative offices the function of
28 which is to assist or regulate the customary activities of
29 religious organizations or members. The term "religious
30 institutions" also includes any nonprofit corporation which is
31 qualified as nonprofit pursuant to s. 501(c)(3), United States

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1 Internal Revenue Code of 1986, as amended, which owns and
2 operates a Florida television station, at least 90 percent of
3 the programming of which station consists of programs of a
4 religious nature, and the financial support for which,
5 exclusive of receipts for broadcasting from other nonprofit
6 organizations, is predominantly from contributions from the
7 general public. The term "religious institutions" also
8 includes any nonprofit corporation which is qualified as
9 nonprofit pursuant to s. 501(c)(3), United States Internal
10 Revenue Code of 1986, as amended, which provides regular
11 religious services to Florida state prisoners and which from
12 its own established physical place of worship, operates a
13 ministry providing worship and services of a charitable nature
14 to the community on a weekly basis. The term "religious
15 institutions" also includes any nonprofit corporation which is
16 qualified as nonprofit pursuant to s. 501(c)(3), United States
17 Internal Revenue Code of 1986, as amended, the primary
18 activity of which is distribution of audio recordings of
19 religious scriptures to blind or visually impaired persons at
20 no charge.

21 b. "Charitable institutions" means only nonprofit
22 corporations qualified as nonprofit pursuant to s. 501(c)(3),
23 United States Internal Revenue Code of 1954, as amended, and
24 other nonprofit entities, the sole or primary function of
25 which is to provide, or to raise funds for organizations which
26 provide, one or more of the following services if a reasonable
27 percentage of such service is provided free of charge, or at a
28 substantially reduced cost, to persons, animals, or
29 organizations that are unable to pay for such service:

30 (I) Medical aid for the relief of disease, injury, or
31 disability;

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1 (II) Regular provision of physical necessities such as
2 food, clothing, or shelter;

3 (III) Services for the prevention of or rehabilitation
4 of persons from alcoholism or drug abuse; the prevention of
5 suicide; or the alleviation of mental, physical, or sensory
6 health problems;

7 (IV) Social welfare services including adoption
8 placement, child care, community care for the elderly, and
9 other social welfare services which clearly and substantially
10 benefit a client population which is disadvantaged or suffers
11 a hardship;

12 (V) Medical research for the relief of disease,
13 injury, or disability;

14 (VI) Legal services; or

15 (VII) Food, shelter, or medical care for animals or
16 adoption services, cruelty investigations, or education
17 programs concerning animals;

18
19 and the term includes groups providing volunteer staff to
20 organizations designated as charitable institutions under this
21 sub-subparagraph; nonprofit organizations the sole or primary
22 purpose of which is to coordinate, network, or link other
23 institutions designated as charitable institutions under this
24 sub-subparagraph with those persons, animals, or organizations
25 in need of their services; and nonprofit national, state,
26 district, or other governing, coordinating, or administrative
27 organizations the sole or primary purpose of which is to
28 represent or regulate the customary activities of other
29 institutions designated as charitable institutions under this
30 sub-subparagraph. Notwithstanding any other requirement of
31 this section, any blood bank that relies solely upon volunteer

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1 donations of blood and tissue, that is licensed under chapter
2 483, and that qualifies as tax exempt under s. 501(c)(3) of
3 the Internal Revenue Code constitutes a charitable institution
4 and is exempt from the tax imposed by this part.

5 c. "Scientific organizations" means scientific
6 organizations which hold current exemptions from federal
7 income tax under s. 501(c)(3) of the Internal Revenue Code and
8 also means organizations the purpose of which is to protect
9 air and water quality or the purpose of which is to protect
10 wildlife and which hold current exemptions from the federal
11 income tax under s. 501(c)(3) of the Internal Revenue Code.

12 d. "Educational institutions" means state
13 tax-supported or parochial, church and nonprofit private
14 schools, colleges, or universities which conduct regular
15 classes and courses of study required for accreditation by, or
16 membership in, the Southern Association of Colleges and
17 Schools, the Department of Education, the Florida Council of
18 Independent Schools, or the Florida Association of Christian
19 Colleges and Schools, Inc., or nonprofit private schools which
20 conduct regular classes and courses of study accepted for
21 continuing education credit by a Board of the Division of
22 Medical Quality Assurance of the Department of Business and
23 Professional Regulation or which conduct regular classes and
24 courses of study accepted for continuing education credit by
25 the American Medical Association. Nonprofit libraries, art
26 galleries, and museums open to the public are defined as
27 educational institutions and are eligible for exemption. The
28 term "educational institutions" includes private nonprofit
29 organizations the purpose of which is to raise funds for
30 schools teaching grades kindergarten through high school,
31 colleges, and universities. The term "educational

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1 institutions" includes any nonprofit newspaper of free or paid
2 circulation primarily on university or college campuses which
3 holds a current exemption from federal income tax under s.
4 501(c)(3) of the Internal Revenue Code, and any educational
5 television or radio network or system established pursuant to
6 s. 229.805 or s. 229.8051 and any nonprofit television or
7 radio station which is a part of such network or system and
8 which holds a current exemption from federal income tax under
9 s. 501(c)(3) of the Internal Revenue Code. The term
10 "educational institutions" also includes state, district, or
11 other governing or administrative offices the function of
12 which is to assist or regulate the customary activities of
13 educational organizations or members. The term "educational
14 institutions" also includes a nonprofit educational cable
15 consortium which holds a current exemption from federal income
16 tax under s. 501(c)(3) of the Internal Revenue Code of 1986,
17 as amended, whose primary purpose is the delivery of
18 educational and instructional cable television programming and
19 whose members are composed exclusively of educational
20 organizations which hold a valid consumer certificate of
21 exemption and which are either an educational institution as
22 defined in this sub-subparagraph, or qualified as a nonprofit
23 organization pursuant to s. 501(c)(3) of the Internal Revenue
24 Code of 1986, as amended.

25 e. "Veterans' organizations" means nationally
26 chartered or recognized veterans' organizations, including,
27 but not limited to, Florida chapters of the Paralyzed Veterans
28 of America, Catholic War Veterans of the U.S.A., Jewish War
29 Veterans of the U.S.A., and the Disabled American Veterans,
30 Department of Florida, Inc., which hold current exemptions
31 from federal income tax under s. 501(c)(4) or (19) of the

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1 Internal Revenue Code.

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3 (Renumber subsequent section)

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6 ===== T I T L E A M E N D M E N T =====

7 And the title is amended as follows:

8 On page 1, line(s) 8, after the semicolon

9

10 insert:

11 amending s. 212.08, F.S.; including within the
12 definition of "religious institutions" for
13 exemption purposes certain nonprofit
14 corporations which distribute audio recordings
15 to blind or visually impaired persons;

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