

1                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; providing that no tax on certain  
4           purchases by, and revenues of, a chamber of  
5           commerce not actually paid or collected before  
6           a specified date shall be due from that chamber  
7           of commerce; providing for refund of certain  
8           taxes paid; providing an effective date.

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10           WHEREAS, the promotion of business within the State of  
11 Florida serves the interests of the citizens of Florida  
12 generally, and

13           WHEREAS, enhanced business activity within the State of  
14 Florida results in the generation of greater revenues to the  
15 state arising from sales within the state and the sales tax  
16 revenues generated thereby, and

17           WHEREAS, the current system of sales and use taxation  
18 of chambers of commerce has been fraught with lack of clarity  
19 as to application of law and rule to chambers of commerce as  
20 unique not-for-profit organizations, and

21           WHEREAS, the current system of sales and use taxation  
22 rules has been subject to arbitrary, capricious, and  
23 inconsistent interpretation, NOW, THEREFORE,

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

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27           Section 1. (1) As used in this section, "chamber of  
28 commerce" means an organization whose operations and  
29 membership are defined without regard to any specific industry  
30 or industries, and which is qualified as a "chamber of  
31 commerce" under s. 501(c)(6) of the Internal Revenue Code of

1 1986, as amended, and which is organized as a not-for-profit  
2 corporation.

3 (2) No tax imposed by chapter 212, Florida Statutes,  
4 on the following transactions, and not actually paid or  
5 collected by a chamber of commerce before December 31, 1994,  
6 shall be due from that chamber of commerce:

7 (a) Purchases by a chamber of commerce for use in its  
8 operations to foster business intended to occur within the  
9 state.

10 (b) Revenues of a chamber of commerce derived from  
11 activities of the chamber of commerce that are intended to  
12 foster business within the state for its members and the  
13 general business community, including dues and fees to  
14 members, the conduct of events for admission, charges to  
15 businesses for participation in trade shows and similar  
16 events, circulation of printed materials, including newspapers  
17 and newsletters regardless of the quantity of advertising  
18 content and regardless of the frequency of distribution, and  
19 business seminars and events to assist businesses with their  
20 operations, with compliance with laws, or with activities  
21 within their communities. Any revenues derived by a chamber  
22 of commerce from resales by the chamber of commerce of  
23 materials routinely and directly available to any person  
24 without the participation of the chamber of commerce, and  
25 which would occur without participation, addition, or  
26 modification in any material way by the chamber of commerce,  
27 are not qualified as an exempt transaction of the chamber of  
28 commerce under this section.

29 (3) Any chamber of commerce that has paid taxes that  
30 have been imposed by this chapter and that would be exempted  
31 from such taxes according to paragraph (2)(a) shall be

1 entitled to a refund of the taxes paid. The claim for this  
2 refund must be filed on or before July 1, 1999.

3           Section 2. This act shall take effect upon becoming a  
4 law.

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