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2 An act relating to tax on sales, use, and other  
3 transactions; amending s. 212.06, F.S.;  
4 exempting certain vessels used by vessel  
5 manufacturers and dealers solely for  
6 demonstration, sales promotional, or testing  
7 purposes from said tax; providing a definition;  
8 providing for application; amending s. 212.11,  
9 F.S.; revising provisions which require dealers  
10 who paid \$100,000 or more in tax in the prior  
11 year to make estimated tax payments; providing  
12 that certain dealers engaged in the sale of  
13 boats, motor vehicles, or aircraft may make  
14 estimated tax payments for a portion of sales,  
15 while remitting the tax for sales of \$100,000  
16 or more at the time of sale; providing for a  
17 tax exemption for specified performing arts  
18 centers; amending s. 212.031, F.S.; relating to  
19 the lease or rental of or license in real  
20 property; providing language with respect to  
21 property located at a port; amending s. 212.08,  
22 F.S.; clarifying the application of a sales and  
23 use tax exemption for machinery and equipment  
24 necessary in the production of electrical or  
25 steam energy from the burning of boiler fuels;  
26 providing that the use of a de minimis amount  
27 of residual fuel to help burn nonresidual fuel  
28 shall not reduce the exemption; providing for a  
29 prorated exemption in facilities where  
30 machinery and equipment are necessary to burn  
31 residual and nonresidual fuels; providing

1 rulemaking authority; amending s. 212.08, F.S.;  
2 providing an exemption for sales to certain  
3 health systems for a specified period; amending  
4 s. 212.08, F.S.; exempting certain nonprofit  
5 hospital laundries from the sales tax;  
6 providing an effective date.

7

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

9

10 Section 1. Paragraph (d) is added to subsection (1) of  
11 section 212.06, Florida Statutes, to read:

12 212.06 Sales, storage, use tax; collectible from  
13 dealers; "dealer" defined; dealers to collect from purchasers;  
14 legislative intent as to scope of tax.--

15 (1)

16 (d)1. Notwithstanding any other provision of this  
17 chapter, tax shall not be imposed on any vessel registered  
18 pursuant to s. 327.11 by a vessel dealer or vessel  
19 manufacturer with respect to a vessel used solely for  
20 demonstration, sales promotional, or testing purposes. The  
21 term "promotional purposes" shall include, but not be limited  
22 to, participation in fishing tournaments. For the purposes of  
23 this paragraph, "promotional purposes" means the entry of the  
24 vessel in a marine-related event where prospective purchasers  
25 would be in attendance, where the vessel is entered in the  
26 name of the dealer or manufacturer, and where the vessel is  
27 clearly marked as for sale, on which vessel the name of the  
28 dealer or manufacturer is clearly displayed, and which vessel  
29 has never been transferred into the dealer's or manufacturer's  
30 accounting books from an inventory item to a capital asset for  
31 depreciation purposes.

1           2. The provisions of this paragraph do not apply to  
2 any vessel when used for transporting persons or goods for  
3 compensation; when offered, let, or rented to another for  
4 consideration; when offered for rent or hire as a means of  
5 transportation for compensation; or when offered or used to  
6 provide transportation for persons solicited through personal  
7 contact or through advertisement on a "share expense" basis.

8           Section 2. Subsection (4) of section 212.11, Florida  
9 Statutes, 1996 Supplement, is amended to read:

10           212.11 Tax returns and regulations.--

11           (4)(a) Each dealer who is subject to the tax imposed  
12 by this part and who paid such tax for the preceding state  
13 fiscal year in an amount greater than or equal to \$100,000  
14 shall calculate the amount of estimated tax due pursuant to  
15 this section for any month as provided in paragraph (1)(a).

16           (b) The amount of any estimated tax shall be due,  
17 payable, and remitted by electronic funds transfer by the 20th  
18 day of the month for which it is estimated. The difference  
19 between the amount of estimated tax paid and the actual amount  
20 of tax due under this part for such month shall be due and  
21 payable by the first day of the following month and remitted  
22 by electronic funds transfer by the 20th day thereof.

23           (c) Any dealer who is eligible to file a consolidated  
24 return and who paid the tax imposed by this part for the  
25 immediately preceding state fiscal year in an amount greater  
26 than or equal to \$100,000 or would have paid the tax in such  
27 amount if he or she had filed a consolidated return shall be  
28 subject to the provisions of this subsection notwithstanding  
29 an election by the dealer in any month to file a separate  
30 return.

31

1           (d) A dealer engaged in the business of selling boats,  
2 motor vehicles, or aircraft who made at least one sale of a  
3 boat, motor vehicle, or aircraft with a sales price of  
4 \$100,000 or greater in the previous state fiscal year may  
5 qualify for payment of estimated sales tax pursuant to the  
6 provisions of this paragraph. To qualify, a dealer must apply  
7 annually to the department prior to October 1, and, if  
8 qualified, the department must grant the application for  
9 payment of estimated sales tax pursuant to this paragraph for  
10 the following calendar year. In lieu of the method for  
11 calculating estimated sales tax liability pursuant to  
12 subparagraph (1)(a)3., a qualified dealer must calculate that  
13 option as 66 percent of the average tax liability pursuant to  
14 this chapter for all sales excluding the sale of each boat,  
15 motor vehicle, or aircraft with a sales price of \$100,000 or  
16 greater during the state fiscal year ending the year in which  
17 the application is made. A qualified dealer must also remit  
18 the sales tax for each sale of a boat, motor vehicle, or  
19 aircraft with a sales price of \$100,000 or greater by either  
20 electronic funds transfer on the date of the sale or on a form  
21 prescribed by the department and postmarked on the date of the  
22 sale.

23           ~~(e)(d)~~ The penalty provisions of this part, except s.  
24 212.12(2)(c), apply to the provisions of this subsection.

25           Section 3. Paragraph (o) of subsection (7) of section  
26 212.08, Florida Statutes, 1996 Supplement, is amended, and  
27 paragraph (nn) is added to that subsection, to read:

28           212.08 Sales, rental, use, consumption, distribution,  
29 and storage tax; specified exemptions.--The sale at retail,  
30 the rental, the use, the consumption, the distribution, and  
31 the storage to be used or consumed in this state of the

1 following are hereby specifically exempt from the tax imposed  
2 by this part.

3 (7) MISCELLANEOUS EXEMPTIONS.--

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

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

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

10 b. Sales or leases to nonprofit religious, nonprofit  
11 charitable, nonprofit scientific, or nonprofit educational  
12 institutions when used in carrying on their customary  
13 nonprofit religious, nonprofit charitable, nonprofit  
14 scientific, or nonprofit educational activities, including  
15 church cemeteries; and

16 c. Sales or leases to the state headquarters of  
17 qualified veterans' organizations and the state headquarters  
18 of their auxiliaries when used in carrying on their customary  
19 veterans' organization activities. If a qualified veterans'  
20 organization or its auxiliary does not maintain a permanent  
21 state headquarters, then transactions involving sales or  
22 leases to such organization and used to maintain the office of  
23 the highest ranking state official are exempt from the tax  
24 imposed by this part.

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

28 a. "Religious institutions" means churches,  
29 synagogues, and established physical places for worship at  
30 which nonprofit religious services and activities are  
31 regularly conducted and carried on. The term "religious

1 institutions" includes nonprofit corporations the sole purpose  
2 of which is to provide free transportation services to church  
3 members, their families, and other church attendees. The term  
4 "religious institutions" also includes state, district, or  
5 other governing or administrative offices the function of  
6 which is to assist or regulate the customary activities of  
7 religious organizations or members. The term "religious  
8 institutions" also includes any nonprofit corporation which is  
9 qualified as nonprofit pursuant to s. 501(c)(3), United States  
10 Internal Revenue Code of 1986, as amended, which owns and  
11 operates a Florida television station, at least 90 percent of  
12 the programming of which station consists of programs of a  
13 religious nature, and the financial support for which,  
14 exclusive of receipts for broadcasting from other nonprofit  
15 organizations, is predominantly from contributions from the  
16 general public. The term "religious institutions" also  
17 includes any nonprofit corporation which is qualified as  
18 nonprofit pursuant to s. 501(c)(3), United States Internal  
19 Revenue Code of 1986, as amended, which provides regular  
20 religious services to Florida state prisoners and which from  
21 its own established physical place of worship, operates a  
22 ministry providing worship and services of a charitable nature  
23 to the community on a weekly basis.

24       b. "Charitable institutions" means only nonprofit  
25 corporations qualified as nonprofit pursuant to s. 501(c)(3),  
26 United States Internal Revenue Code of 1954, as amended, and  
27 other nonprofit entities, the sole or primary function of  
28 which is to provide, or to raise funds for organizations which  
29 provide, one or more of the following services if a reasonable  
30 percentage of such service is provided free of charge, or at a  
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1 substantially reduced cost, to persons, animals, or  
2 organizations that are unable to pay for such service:  
3 (I) Medical aid for the relief of disease, injury, or  
4 disability;  
5 (II) Regular provision of physical necessities such as  
6 food, clothing, or shelter;  
7 (III) Services for the prevention of or rehabilitation  
8 of persons from alcoholism or drug abuse; the prevention of  
9 suicide; or the alleviation of mental, physical, or sensory  
10 health problems;  
11 (IV) Social welfare services including adoption  
12 placement, child care, community care for the elderly, and  
13 other social welfare services which clearly and substantially  
14 benefit a client population which is disadvantaged or suffers  
15 a hardship;  
16 (V) Medical research for the relief of disease,  
17 injury, or disability;  
18 (VI) Legal services; or  
19 (VII) Food, shelter, or medical care for animals or  
20 adoption services, cruelty investigations, or education  
21 programs concerning animals;  
22  
23 and the term includes groups providing volunteer staff to  
24 organizations designated as charitable institutions under this  
25 sub-subparagraph; nonprofit organizations the sole or primary  
26 purpose of which is to coordinate, network, or link other  
27 institutions designated as charitable institutions under this  
28 sub-subparagraph with those persons, animals, or organizations  
29 in need of their services; and nonprofit national, state,  
30 district, or other governing, coordinating, or administrative  
31 organizations the sole or primary purpose of which is to

1 represent or regulate the customary activities of other  
2 institutions designated as charitable institutions under this  
3 sub-subparagraph. Notwithstanding any other requirement of  
4 this section, any blood bank that relies solely upon volunteer  
5 donations of blood and tissue, that is licensed under chapter  
6 483, and that qualifies as tax exempt under s. 501(c)(3) of  
7 the Internal Revenue Code constitutes a charitable institution  
8 and is exempt from the tax imposed by this part.

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

16 d. "Educational institutions" means state  
17 tax-supported or parochial, church and nonprofit private  
18 schools, colleges, or universities which conduct regular  
19 classes and courses of study required for accreditation by, or  
20 membership in, the Southern Association of Colleges and  
21 Schools, the Department of Education, the Florida Council of  
22 Independent Schools, or the Florida Association of Christian  
23 Colleges and Schools, Inc., or nonprofit private schools which  
24 conduct regular classes and courses of study accepted for  
25 continuing education credit by a Board of the Division of  
26 Medical Quality Assurance of the Department of Business and  
27 Professional Regulation or which conduct regular classes and  
28 courses of study accepted for continuing education credit by  
29 the American Medical Association. Nonprofit libraries, art  
30 galleries, performing arts centers that provide educational  
31 programs to school children, which programs involve



1 performances or other educational activities at the performing  
2 arts center and serve a minimum of 50,000 school children a  
3 year,and museums open to the public are defined as  
4 educational institutions and are eligible for exemption. The  
5 term "educational institutions" includes private nonprofit  
6 organizations the purpose of which is to raise funds for  
7 schools teaching grades kindergarten through high school,  
8 colleges, and universities. The term "educational  
9 institutions" includes any nonprofit newspaper of free or paid  
10 circulation primarily on university or college campuses which  
11 holds a current exemption from federal income tax under s.  
12 501(c)(3) of the Internal Revenue Code, and any educational  
13 television or radio network or system established pursuant to  
14 s. 229.805 or s. 229.8051 and any nonprofit television or  
15 radio station which is a part of such network or system and  
16 which holds a current exemption from federal income tax under  
17 s. 501(c)(3) of the Internal Revenue Code. The term  
18 "educational institutions" also includes state, district, or  
19 other governing or administrative offices the function of  
20 which is to assist or regulate the customary activities of  
21 educational organizations or members. The term "educational  
22 institutions" also includes a nonprofit educational cable  
23 consortium which holds a current exemption from federal income  
24 tax under s. 501(c)(3) of the Internal Revenue Code of 1986,  
25 as amended, whose primary purpose is the delivery of  
26 educational and instructional cable television programming and  
27 whose members are composed exclusively of educational  
28 organizations which hold a valid consumer certificate of  
29 exemption and which are either an educational institution as  
30 defined in this sub-subparagraph, or qualified as a nonprofit  
31

1 organization pursuant to s. 501(c)(3) of the Internal Revenue  
2 Code of 1986, as amended.

3 e. "Veterans' organizations" means nationally  
4 chartered or recognized veterans' organizations, including,  
5 but not limited to, Florida chapters of the Paralyzed Veterans  
6 of America, Catholic War Veterans of the U.S.A., Jewish War  
7 Veterans of the U.S.A., and the Disabled American Veterans,  
8 Department of Florida, Inc., which hold current exemptions  
9 from federal income tax under s. 501(c)(4) or (19) of the  
10 Internal Revenue Code.

11 Section 4. Paragraph (a) of subsection (1) of section  
12 212.031, Florida Statutes, 1996 Supplement, is amended to  
13 read:

14 212.031 Lease or rental of or license in real  
15 property.--

16 (1)(a) It is declared to be the legislative intent  
17 that every person is exercising a taxable privilege who  
18 engages in the business of renting, leasing, letting, or  
19 granting a license for the use of any real property unless  
20 such property is:

21 1. Assessed as agricultural property under s. 193.461.

22 2. Used exclusively as dwelling units.

23 3. Property subject to tax on parking, docking, or  
24 storage spaces under s. 212.03(6).

25 4. Recreational property or the common elements of a  
26 condominium when subject to a lease between the developer or  
27 owner thereof and the condominium association in its own right  
28 or as agent for the owners of individual condominium units or  
29 the owners of individual condominium units. However, only the  
30 lease payments on such property shall be exempt from the tax  
31 imposed by this chapter, and any other use made by the owner

1 or the condominium association shall be fully taxable under  
2 this chapter.

3 5. A public or private street or right-of-way occupied  
4 or used by a utility for utility purposes.

5 6. A public street or road which is used for  
6 transportation purposes.

7 7. Property used at an airport exclusively for the  
8 purpose of aircraft landing or aircraft taxiing or property  
9 used by an airline for the purpose of loading or unloading  
10 passengers or property onto or from aircraft or for fueling  
11 aircraft.

12 8.a. Property used at a port authority, as defined in  
13 s. 315.02(2), exclusively for the purpose of oceangoing  
14 vessels or tugs docking, or such vessels mooring on property  
15 used by a port authority for the purpose of loading or  
16 unloading passengers or cargo onto or from such a vessel, or  
17 property used at a port authority for fueling such vessels, or  
18 to the extent that the amount paid for the use of any property  
19 at the port is based on the charge for the amount of tonnage  
20 actually imported or exported through the port by a tenant.

21 b. The amount charged for the use of any property at  
22 the port in excess of the amount charged for tonnage actually  
23 imported or exported shall remain subject to tax except as  
24 provided in sub-subparagraph a.

25 9. Property used as an integral part of the  
26 performance of qualified production services. As used in this  
27 subparagraph, the term "qualified production services" means  
28 any activity or service performed directly in connection with  
29 the production of a qualified motion picture, as defined in s.  
30 212.06(1)(b), and includes:

31

1           a. Photography, sound and recording, casting, location  
2 managing and scouting, shooting, creation of special and  
3 optical effects, animation, adaptation (language, media,  
4 electronic, or otherwise), technological modifications,  
5 computer graphics, set and stage support (such as  
6 electricians, lighting designers and operators, greensmen,  
7 prop managers and assistants, and grips), wardrobe (design,  
8 preparation, and management), hair and makeup (design,  
9 production, and application), performing (such as acting,  
10 dancing, and playing), designing and executing stunts,  
11 coaching, consulting, writing, scoring, composing,  
12 choreographing, script supervising, directing, producing,  
13 transmitting dailies, dubbing, mixing, editing, cutting,  
14 looping, printing, processing, duplicating, storing, and  
15 distributing;

16           b. The design, planning, engineering, construction,  
17 alteration, repair, and maintenance of real or personal  
18 property including stages, sets, props, models, paintings, and  
19 facilities principally required for the performance of those  
20 services listed in sub-subparagraph a.; and

21           c. Property management services directly related to  
22 property used in connection with the services described in  
23 sub-subparagraphs a. and b.

24           10. Leased, subleased, or rented to a person providing  
25 food and drink concessionaire services within the premises of  
26 a movie theater, a business operated under a permit issued  
27 pursuant to chapter 550, or any publicly owned arena, sports  
28 stadium, convention hall, exhibition hall, auditorium, or  
29 recreational facility. A person providing retail  
30 concessionaire services involving the sale of food and drink  
31 or other tangible personal property within the premises of an

1 airport shall be subject to tax on the rental of real property  
2 used for that purpose, but shall not be subject to the tax on  
3 any license to use the property. For purposes of this  
4 subparagraph, the term "sale" shall not include the leasing of  
5 tangible personal property.

6           11. Property occupied pursuant to an instrument  
7 calling for payments which the department has declared, in a  
8 Technical Assistance Advisement issued on or before March 15,  
9 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
10 Florida Administrative Code; provided that this subparagraph  
11 shall only apply to property occupied by the same person  
12 before and after the execution of the subject instrument and  
13 only to those payments made pursuant to such instrument,  
14 exclusive of renewals and extensions thereof occurring after  
15 March 15, 1993.

16           Section 5. Paragraph (c) of subsection (5) of section  
17 212.08, Florida Statutes, 1996 Supplement, is amended to read:

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

24           (5) EXEMPTIONS; ACCOUNT OF USE.--

25           (c) Machinery and equipment used in production of  
26 electrical or steam energy.--

27           1. The purchase of machinery and equipment for use at  
28 a fixed location which ~~equipment and~~ machinery and equipment  
29 are necessary in the production of electrical or steam energy  
30 resulting from the burning of boiler fuels other than residual  
31 oil is exempt from the tax imposed by this chapter. Such

1 electrical or steam energy must be primarily for use in  
2 manufacturing, processing, compounding, or producing for sale  
3 items of tangible personal property in this state. Use of a de  
4 minimis amount of residual fuel to facilitate the burning of  
5 nonresidual fuel shall not reduce the exemption otherwise  
6 available under this paragraph.

7       2. In facilities where machinery and equipment are  
8 necessary to burn both residual and nonresidual fuels, the  
9 exemption shall be prorated. Such proration shall be based  
10 upon the production of electrical or steam energy from  
11 nonresidual fuels as a percentage of electrical or steam  
12 energy from all fuels. Purchasers claiming a partial exemption  
13 shall obtain such exemption by refund of taxes paid, or as  
14 otherwise provided in the department's rules.

15       3. The department may adopt rules that provide for  
16 implementation of this exemption. Purchasers of machinery and  
17 equipment qualifying for the exemption provided in this  
18 paragraph shall furnish the department with ~~However, the~~  
19 ~~exemption provided for in this paragraph shall not be allowed~~  
20 ~~unless the purchaser signs~~ an affidavit stating that the item  
21 or items to be exempted are for the ~~exclusive~~ use designated  
22 herein. Any person furnishing a false affidavit to the vendor  
23 for the purpose of evading payment of any tax imposed under  
24 this chapter shall be subject to the penalty set forth in s.  
25 212.085 and as otherwise provided by law. Purchasers with  
26 self-accrual authority shall maintain all documentation  
27 necessary to prove the exempt status of purchases.

28       Section 6. Paragraph (o) of subsection (7) of section  
29 212.08, Florida Statutes, 1996 Supplement, is amended to read:

30       212.08 Sales, rental, use, consumption, distribution,  
31 and storage tax; specified exemptions.--The sale at retail,

1 the rental, the use, the consumption, the distribution, and  
2 the storage to be used or consumed in this state of the  
3 following are hereby specifically exempt from the tax imposed  
4 by this part.

5 (7) MISCELLANEOUS EXEMPTIONS.--

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

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

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

12 b. Sales or leases to nonprofit religious, nonprofit  
13 charitable, nonprofit scientific, or nonprofit educational  
14 institutions when used in carrying on their customary  
15 nonprofit religious, nonprofit charitable, nonprofit  
16 scientific, or nonprofit educational activities, including  
17 church cemeteries; and

18 c. Sales or leases to the state headquarters of  
19 qualified veterans' organizations and the state headquarters  
20 of their auxiliaries when used in carrying on their customary  
21 veterans' organization activities. If a qualified veterans'  
22 organization or its auxiliary does not maintain a permanent  
23 state headquarters, then transactions involving sales or  
24 leases to such organization and used to maintain the office of  
25 the highest ranking state official are exempt from the tax  
26 imposed by this part.

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

30 a. "Religious institutions" means churches,  
31 synagogues, and established physical places for worship at

1 which nonprofit religious services and activities are  
2 regularly conducted and carried on. The term "religious  
3 institutions" includes nonprofit corporations the sole purpose  
4 of which is to provide free transportation services to church  
5 members, their families, and other church attendees. The term  
6 "religious institutions" also includes state, district, or  
7 other governing or administrative offices the function of  
8 which is to assist or regulate the customary activities of  
9 religious organizations or members. The term "religious  
10 institutions" also includes any nonprofit corporation which is  
11 qualified as nonprofit pursuant to s. 501(c)(3), United States  
12 Internal Revenue Code of 1986, as amended, which owns and  
13 operates a Florida television station, at least 90 percent of  
14 the programming of which station consists of programs of a  
15 religious nature, and the financial support for which,  
16 exclusive of receipts for broadcasting from other nonprofit  
17 organizations, is predominantly from contributions from the  
18 general public. The term "religious institutions" also  
19 includes any nonprofit corporation which is qualified as  
20 nonprofit pursuant to s. 501(c)(3), United States Internal  
21 Revenue Code of 1986, as amended, which provides regular  
22 religious services to Florida state prisoners and which from  
23 its own established physical place of worship, operates a  
24 ministry providing worship and services of a charitable nature  
25 to the community on a weekly basis.

26       b. "Charitable institutions" means only nonprofit  
27 corporations qualified as nonprofit pursuant to s. 501(c)(3),  
28 United States Internal Revenue Code of 1954, as amended, and  
29 other nonprofit entities, the sole or primary function of  
30 which is to provide, or to raise funds for organizations which  
31 provide, one or more of the following services if a reasonable



1 percentage of such service is provided free of charge, or at a  
2 substantially reduced cost, to persons, animals, or  
3 organizations that are unable to pay for such service:

4 (I) Medical aid for the relief of disease, injury, or  
5 disability;

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

8 (III) Services for the prevention of or rehabilitation  
9 of persons from alcoholism or drug abuse; the prevention of  
10 suicide; or the alleviation of mental, physical, or sensory  
11 health problems;

12 (IV) Social welfare services including adoption  
13 placement, child care, community care for the elderly, and  
14 other social welfare services which clearly and substantially  
15 benefit a client population which is disadvantaged or suffers  
16 a hardship;

17 (V) Medical research for the relief of disease,  
18 injury, or disability;

19 (VI) Legal services; or

20 (VII) Food, shelter, or medical care for animals or  
21 adoption services, cruelty investigations, or education  
22 programs concerning animals;

23

24 and the term includes groups providing volunteer staff to  
25 organizations designated as charitable institutions under this  
26 sub-subparagraph; nonprofit organizations the sole or primary  
27 purpose of which is to coordinate, network, or link other  
28 institutions designated as charitable institutions under this  
29 sub-subparagraph with those persons, animals, or organizations  
30 in need of their services; and nonprofit national, state,  
31 district, or other governing, coordinating, or administrative

1 organizations the sole or primary purpose of which is to  
2 represent or regulate the customary activities of other  
3 institutions designated as charitable institutions under this  
4 sub-subparagraph. Notwithstanding any other requirement of  
5 this section, any blood bank that relies solely upon volunteer  
6 donations of blood and tissue, that is licensed under chapter  
7 483, and that qualifies as tax exempt under s. 501(c)(3) of  
8 the Internal Revenue Code constitutes a charitable institution  
9 and is exempt from the tax imposed by this part. Sales to a  
10 health system, qualified as nonprofit pursuant to s.  
11 501(c)(3), United States Internal Revenue Code of 1986, as  
12 amended, which filed an application for exemption with the  
13 department prior to April 5, 1997, and which application is  
14 subsequently approved, shall be exempt as to any unpaid taxes  
15 on purchases made from January 1, 1994, to June 1, 1997.

16 c. "Scientific organizations" means scientific  
17 organizations which hold current exemptions from federal  
18 income tax under s. 501(c)(3) of the Internal Revenue Code and  
19 also means organizations the purpose of which is to protect  
20 air and water quality or the purpose of which is to protect  
21 wildlife and which hold current exemptions from the federal  
22 income tax under s. 501(c)(3) of the Internal Revenue Code.

23 d. "Educational institutions" means state  
24 tax-supported or parochial, church and nonprofit private  
25 schools, colleges, or universities which conduct regular  
26 classes and courses of study required for accreditation by, or  
27 membership in, the Southern Association of Colleges and  
28 Schools, the Department of Education, the Florida Council of  
29 Independent Schools, or the Florida Association of Christian  
30 Colleges and Schools, Inc., or nonprofit private schools which  
31 conduct regular classes and courses of study accepted for

1 continuing education credit by a Board of the Division of  
2 Medical Quality Assurance of the Department of Business and  
3 Professional Regulation or which conduct regular classes and  
4 courses of study accepted for continuing education credit by  
5 the American Medical Association. Nonprofit libraries, art  
6 galleries, and museums open to the public are defined as  
7 educational institutions and are eligible for exemption. The  
8 term "educational institutions" includes private nonprofit  
9 organizations the purpose of which is to raise funds for  
10 schools teaching grades kindergarten through high school,  
11 colleges, and universities. The term "educational  
12 institutions" includes any nonprofit newspaper of free or paid  
13 circulation primarily on university or college campuses which  
14 holds a current exemption from federal income tax under s.  
15 501(c)(3) of the Internal Revenue Code, and any educational  
16 television or radio network or system established pursuant to  
17 s. 229.805 or s. 229.8051 and any nonprofit television or  
18 radio station which is a part of such network or system and  
19 which holds a current exemption from federal income tax under  
20 s. 501(c)(3) of the Internal Revenue Code. The term  
21 "educational institutions" also includes state, district, or  
22 other governing or administrative offices the function of  
23 which is to assist or regulate the customary activities of  
24 educational organizations or members. The term "educational  
25 institutions" also includes a nonprofit educational cable  
26 consortium which holds a current exemption from federal income  
27 tax under s. 501(c)(3) of the Internal Revenue Code of 1986,  
28 as amended, whose primary purpose is the delivery of  
29 educational and instructional cable television programming and  
30 whose members are composed exclusively of educational  
31 organizations which hold a valid consumer certificate of

1 exemption and which are either an educational institution as  
2 defined in this sub-subparagraph, or qualified as a nonprofit  
3 organization pursuant to s. 501(c)(3) of the Internal Revenue  
4 Code of 1986, as amended.

5 e. "Veterans' organizations" means nationally  
6 chartered or recognized veterans' organizations, including,  
7 but not limited to, Florida chapters of the Paralyzed Veterans  
8 of America, Catholic War Veterans of the U.S.A., Jewish War  
9 Veterans of the U.S.A., and the Disabled American Veterans,  
10 Department of Florida, Inc., which hold current exemptions  
11 from federal income tax under s. 501(c)(4) or (19) of the  
12 Internal Revenue Code.

13 Section 7. Paragraph (mm) is added to subsection (7)  
14 of section 212.08, Florida Statutes, 1996 Supplement, to read:  
15 212.08 Sales, rental, use, consumption, distribution, and  
16 storage tax; specified exemptions.--The sale at retail, the  
17 rental, the use, the consumption, the distribution, and the  
18 storage to be used or consumed in this state of the following  
19 are hereby specifically exempt from the tax imposed by this  
20 part.

21 (7) MISCELLANEOUS EXEMPTIONS.--

22 (mm) Nonprofit cooperative hospital  
23 laundries.--Nonprofit organizations that are incorporated  
24 under chapter 617 and which are treated, for federal income  
25 tax purposes, as cooperatives under subchapter T of the  
26 Internal Revenue Code, whose sole purpose is to offer laundry  
27 supplies and services to their members, which members must all  
28 be exempt from federal income tax pursuant to section  
29 501(c)(3) of the Internal Revenue Code, are exempt from the  
30 tax imposed by this chapter.

31 Section 8. This act shall take effect July 1, 1997.