

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

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

The Committee on Finance & Taxation offered the following:

Amendment (with title amendment)

On page 2, line 8
remove from the bill: everything after the enacting clause
and insert in lieu thereof:

Section 1. Paragraph (a) of subsection (1) of section 212.031, Florida Statutes, 1998 Supplement, is amended to read:

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

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

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).

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1 4. Recreational property or the common elements of a
2 condominium when subject to a lease between the developer or
3 owner thereof and the condominium association in its own right
4 or as agent for the owners of individual condominium units or
5 the owners of individual condominium units. However, only the
6 lease payments on such property shall be exempt from the tax
7 imposed by this chapter, and any other use made by the owner
8 or the condominium association shall be fully taxable under
9 this chapter.

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

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

14 7. Property used at an airport exclusively for the
15 purpose of aircraft landing or aircraft taxiing or property
16 used by an airline for the purpose of loading or unloading
17 passengers or property onto or from aircraft or for fueling
18 aircraft.

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

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

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1 9. Property used as an integral part of the
2 performance of qualified production services. As used in this
3 subparagraph, the term "qualified production services" means
4 any activity or service performed directly in connection with
5 the production of a qualified motion picture, as defined in s.
6 212.06(1)(b), and includes:

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

22 b. The design, planning, engineering, construction,
23 alteration, repair, and maintenance of real or personal
24 property including stages, sets, props, models, paintings, and
25 facilities principally required for the performance of those
26 services listed in sub-subparagraph a.; and

27 c. Property management services directly related to
28 property used in connection with the services described in
29 sub-subparagraphs a. and b.

30 10. Leased, subleased, licensed, or rented to a person
31 providing food and drink concessionaire services within the

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1 ~~premises of a movie theater, a~~ convention hall, exhibition
2 hall, auditorium, stadium, theater, arena, civic center,
3 performing arts center, recreational facility, or any business
4 operated under a permit issued pursuant to chapter 550, or any
5 publicly owned arena, sports stadium, convention hall,
6 ~~exhibition hall, auditorium, or recreational facility.~~ A
7 person providing retail concessionaire services involving the
8 sale of food and drink or other tangible personal property
9 within the premises of an airport shall be subject to tax on
10 the rental of real property used for that purpose, but shall
11 not be subject to the tax on any license to use the property.
12 For purposes of this subparagraph, the term "sale" shall not
13 include the leasing of tangible personal property.

14 Section 2. This act shall take effect July 1, 1999.

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

18 And the title is amended as follows:

19 On page 1, line 9, through

20 Page 2, line 3

21 remove from the title of the bill: all of said lines

22
23 and insert in lieu thereof:

24 services within certain premises; providing an effective date.
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