

By Senators Cowin, Kirkpatrick, Bronson, Sebesta, Clary, Dyer and Sullivan

11-808-99

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and
 3 other transactions; amending s. 212.08, F.S.;
 4 providing an exemption from the tax for certain
 5 organizations that are primarily funded by
 6 local governments and that encourage the use of
 7 certain locations as venues for sporting
 8 events; providing an effective date.
 9
 10 Be It Enacted by the Legislature of the State of Florida:
 11
 12 Section 1. Paragraph (gg) of subsection (7) of section
 13 212.08, Florida Statutes, 1998 Supplement, is amended to read:
 14 212.08 Sales, rental, use, consumption, distribution,
 15 and storage tax; specified exemptions.--The sale at retail,
 16 the rental, the use, the consumption, the distribution, and
 17 the storage to be used or consumed in this state of the
 18 following are hereby specifically exempt from the tax imposed
 19 by this chapter.
 20 (7) MISCELLANEOUS EXEMPTIONS.--
 21 (gg) Athletic event sponsors.--There shall be exempt
 22 from the tax imposed by this chapter sales or leases to ~~those~~
 23 organizations that ~~which~~:
 24 1. ~~a.~~ Are incorporated pursuant to chapter 617; ~~and~~
 25 2.b. Hold a current exemption from federal corporate
 26 income tax liability pursuant to s. 501(c)(3) of the Internal
 27 Revenue Code of 1986, as amended; and
 28 3.a.2. Sponsor golf tournaments sanctioned by the PGA
 29 Tour, PGA of America, or the LPGA; ~~or~~
 30 b. Are funded primarily by county or municipal
 31 governments and have as their primary purpose the

1 encouragement and facilitation of the use of certain locations
2 within this state as venues for sporting events.

3
4 Exemptions provided to any entity by this subsection shall not
5 inure to any transaction otherwise taxable under this chapter
6 when payment is made by a representative or employee of such
7 entity by any means, including, but not limited to, cash,
8 check, or credit card even when that representative or
9 employee is subsequently reimbursed by such entity.

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

11
12 *****

13 SENATE SUMMARY

14 Provides an exemption from the tax on sales, use, and
15 other transactions to certain organizations that are
16 primarily funded by municipal or county governments and
17 that have as their primary purpose the encouragement and
18 facilitation of certain locations within this state as
19 venues for sporting events.
20
21
22
23
24
25
26
27
28
29
30
31