

By Senators Holzendorf and Thomas

2-303-99

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.031, F.S.;  
4           exempting property used as a travel  
5           center/truck stop facility from the tax on the  
6           rental or lease of, or grant of a license to  
7           use, real property; providing an effective  
8           date.

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

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12           Section 1. Paragraph (a) of subsection (1) of section  
13 212.031, Florida Statutes, 1998 Supplement, is amended to  
14 read:

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

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

- 22           1. Assessed as agricultural property under s. 193.461.
- 23           2. Used exclusively as dwelling units.
- 24           3. Property subject to tax on parking, docking, or  
25 storage spaces under s. 212.03(6).
- 26           4. Recreational property or the common elements of a  
27 condominium when subject to a lease between the developer or  
28 owner thereof and the condominium association in its own right  
29 or as agent for the owners of individual condominium units or  
30 the owners of individual condominium units. However, only the  
31 lease payments on such property shall be exempt from the tax

1 imposed by this chapter, and any other use made by the owner  
2 or the condominium association shall be fully taxable under  
3 this chapter.

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

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

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

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

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

26           9. Property used as an integral part of the  
27 performance of qualified production services. As used in this  
28 subparagraph, the term "qualified production services" means  
29 any activity or service performed directly in connection with  
30 the production of a qualified motion picture, as defined in s.  
31 212.06(1)(b), and includes:

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       12. Property used as a travel center/truck stop  
17 facility. As used in this subparagraph, the term "travel  
18 center/truck stop facility" means any facility that has  
19 declared its primary business activity, under s.  
20 206.404(1)(g), as the sale of diesel fuel at retail, which  
21 facility operates a minimum of 6 diesel fuel dispensers.

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

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25                   LEGISLATIVE SUMMARY

26       Exempts property used as a travel center/truck stop  
27       facility from the sales tax on the rental or lease of, or  
28       grant of a license to use, real property.