

By Representatives Waters, Feeney, Constantine, Kelly, C. Green, Melvin, Casey and J. Miller

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A bill to be entitled
An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption from the tax for certain organizations that are primarily funded by local governments and that encourage the use of certain locations as venues for sporting events; providing an effective date.

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

Section 1. Paragraph (gg) of subsection (7) of section 212.08, Florida Statutes, 1998 Supplement, is amended to read:

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

(7) MISCELLANEOUS EXEMPTIONS.--

(gg) Athletic event sponsors.--There shall be exempt from the tax imposed by this chapter sales or leases to ~~those~~ organizations that ~~which~~:

~~1.a.~~ Are incorporated pursuant to chapter 617; ~~and~~

2.b. Hold a current exemption from federal corporate income tax liability pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986, as amended; and

~~3.a.2.~~ Sponsor golf tournaments sanctioned by the PGA Tour, PGA of America, or the LPGA; ~~or-~~

b. Are funded primarily by county or municipal 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.

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SENATE SUMMARY

Provides an exemption from the tax on sales, use, and other transactions to certain organizations that are primarily funded by municipal or county governments and that have as their primary purpose the encouragement and facilitation of certain locations within this state as venues for sporting events.