

By Representative Gay

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           providing that the tax on the lease or rental  
5           of or license in real property does not apply  
6           when the property is a public or private street  
7           or right-of-way used by a franchised cable  
8           television company for communication purposes;  
9           providing an effective date.

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

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

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

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(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:

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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).
4. Recreational property or the common elements of a  
condominium when subject to a lease between the developer or  
owner thereof and the condominium association in its own right  
or as agent for the owners of individual condominium units or  
the owners of individual condominium units. However, only the

1 lease payments on such property shall be exempt from the tax  
2 imposed by this chapter, and any other use made by the owner  
3 or the condominium association shall be fully taxable under  
4 this chapter.

5         5. A public or private street or right-of-way occupied  
6 or used by a utility or franchised cable television company  
7 for utility or other communications purposes.

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

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

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

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

28         9. Property used as an integral part of the  
29 performance of qualified production services. As used in this  
30 subparagraph, the term "qualified production services" means  
31 any activity or service performed directly in connection with

1 the production of a qualified motion picture, as defined in s.  
2 212.06(1)(b), and includes:

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

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

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

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

