

By the Committee on Fiscal Resource and Senator Webster

314-2183-99

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and
 3 other transactions; amending s. 212.031, F.S.;
 4 providing an exemption for charges for the
 5 renting, leasing, or granting of a license for
 6 the use of certain skyboxes, luxury boxes, or
 7 other box seats during specified activities in
 8 a high-tourism-impact county under certain
 9 conditions by not-for-profit sponsoring
 10 organizations; providing that no tax imposed on
 11 such transactions and not actually paid or
 12 collected shall be due from such an
 13 organization; providing an effective date.

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

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 17 Section 1. Subsection (9) is added to section 212.031,
 18 Florida Statutes, 1998 Supplement, to read:

19 212.031 Lease or rental of or license in real
 20 property.--

21 (9) The rental, lease, sublease, or license for the
 22 use of a skybox, luxury box, or other box seats for use during
 23 a high school or college football game in a high tourism
 24 impact county, as defined by s. 125.0104, is exempt from the
 25 tax imposed by this section when the charge for such rental,
 26 lease, sublease, or license is imposed by a nonprofit
 27 sponsoring organization which is qualified as nonprofit
 28 pursuant to s. 501(c)(3) of the Internal Revenue Code.

29 Section 2. No tax imposed by chapter 212, Florida
 30 Statutes, on the transactions made exempt by the amendment to
 31 section 212.031, Florida Statutes, 1998 Supplement, by this

1 act, and not actually paid or collected by a nonprofit
2 sponsoring organization prior to the effective date of this
3 act, shall be due from that nonprofit sponsoring organization.

4 Section 3. This act shall take effect upon becoming a
5 law.

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7 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
8 COMMITTEE SUBSTITUTE FOR
9 SB 682

10 The committee substitute provides that no tax shall be levied
11 on charges for the renting, leasing, letting, or granting of a
12 license for the use of skyboxes, luxury boxes, or other box
13 seats for use during a high school or college football game in
14 a high tourism impact county, as defined by s. 125.0104, F.S.,
15 when the charge is imposed by a nonprofit sponsoring
16 organizations. This change narrows the exemption to just one
17 facility.
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