

By the Committee on Fiscal Resource

314-555-99

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

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

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

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

(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:

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
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.