

By Representative Fuller

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 an exemption from the tax on the
5 lease or rental of or license in real property
6 for that portion of leased real property which
7 is used as a public golf course under certain
8 conditions; providing for determination of the
9 exempt portion; providing requirements to
10 qualify for the exemption; providing an
11 effective date.

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

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15 Section 1. Subsection (10) is added to section
16 212.031, Florida Statutes, to read:

17 212.031 Lease or rental of or license in real
18 property.--

19 (10)(a) There shall be exempt from the tax imposed by
20 this section that portion of leased real property used for a
21 public golf course when use of such golf course is subject to
22 a charge taxable under s. 212.04. The portion of real property
23 eligible for this exemption shall be the lesser of:

24 1. The percentage of the total area of the leased
25 property represented by the area of the property used for the
26 golf course; or

27 2. Ninety percent of the total area of the property.

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29 The area of the property used for the golf course shall be
30 determined by multiplying the published length of the course
31 in yards times 100 yards.

1 (b) For purposes of this subsection, a golf course
2 qualifies as a public golf course if not more than 75 percent
3 of the rounds played at the golf course are played by members.
4 This determination shall be made on an annual basis, based on
5 the rounds played during the previous full calendar year. If
6 the golf course was not in business during the entire previous
7 calendar year, the determination shall be made on a monthly
8 basis, based on the rounds played in the previous month. A
9 "member" means a person who pays a fixed amount of dues for
10 the privilege of playing an unlimited number of rounds of
11 golf. Golf rounds played by guests of members shall be
12 considered rounds played by nonmembers.

13 (c) This exemption shall not be allowed unless the
14 lessee extends a signed certificate to the lessor that states
15 that the property to be exempted is for the exclusive use
16 described in this subsection. The certificate shall include
17 the exempt percentage determined pursuant to paragraph (a),
18 and a statement that the golf course qualifies as a public
19 golf course pursuant to this subsection.

20 Section 2. This act shall take effect January 1, 2001.

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23 HOUSE SUMMARY

24 Provides an exemption from the tax on the lease or rental
25 of or license in real property for that portion of leased
26 real property which is used as a public golf course,
27 under certain conditions. Provides for determination of
the exempt portion. Provides requirements to qualify for
the exemption.