

Bill No. SB 1396

Amendment No. \_\_\_\_

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Mitchell moved the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause

and insert:

Section 1. Paragraph (aaa) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraphs (ggg) and (hhh) are added to said subsection, 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.--

(aaa) Nonprofit water systems.--Sales or leases to a not-for-profit corporation which holds a current exemption from federal income tax under s. 501(c)(4) or (12) of the Internal Revenue Code, as amended, are exempt from the tax imposed by this chapter if the sole or primary function of the

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1 corporation is to construct, maintain, or operate a water

3 (ggg) Organizations providing crime prevention, drunk  
driving prevention, or juvenile delinquency prevention

5 \_\_\_\_\_  
6 provides crime prevention services, drunk driving prevention  
services, or juvenile delinquency prevention services that

8 \_\_\_\_\_  
9 this chapter, if the organization holds a current exemption  
10 from federal income tax under s. 501(c)(3) of the Internal  
11 Revenue Code and the organization has as its sole or primary  
12 purpose the provision of services that contribute to the  
13 prevention of hardships caused by crime, drunk driving, or  
14 juvenile delinquency.

15 (hhh) Florida Fire and Emergency Services  
16 Foundation.--Sales or leases to the Florida Fire and Emergency  
17 Services Foundation are exempt from the tax imposed by this  
18 chapter.

19  
20 Exemptions provided to any entity by this subsection shall not  
21 inure to any transaction otherwise taxable under this chapter  
22 when payment is made by a representative or employee of such  
23 entity by any means, including, but not limited to, cash,  
24 check, or credit card even when that representative or  
25 employee is subsequently reimbursed by such entity.

26 Section 2. Subsection (1) of section 265.289, Florida  
27 Statutes, is amended to read:

28 265.289 State theater contract organizations; audit  
29 information; admission fees.--

30 (1) DEFINITION.--For the purposes of this section, a  
31 "state theater contract organization" means an organization

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1 that:

3 Institutions Program authorized under s. 265.2861; ~~or-~~

4 (b) Received funding from the Department of State as a  
5 state theater contract organization prior to October 1, 1990.

7 amendment to section 265.289, Florida Statutes, in a reference  
8 thereto, paragraph (r) of subsection (7) of section 212.08,

10 212.08 Sales, rental, use, consumption, distribution,  
11 and storage tax; specified exemptions.--The sale at retail,

13 the storage to be used or consumed in this state of the  
14 following are hereby specifically exempt from the tax imposed

16 (7) MISCELLANEOUS EXEMPTIONS.--

17 (r) State theater contract organizations.--\_\_\_\_\_  
18 from the tax imposed by this chapter are sales and leases to

20 chapter 617 which have qualified under s. 501(c)(3) of the  
21 Internal Revenue Code of 1954, as amended, and which have been

23 in s. 265.289 ~~are exempt from the tax imposed by this chapter~~

24

25 Exemptions provided to any entity by this subsection shall not

27 when payment is made by a representative or employee of such

28 entity by any means, including, but not limited to, cash,

30 employee is subsequently reimbursed by such entity.

31 Section 4. For the purpose of incorporating the

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1 amendment to section 265.289, Florida Statutes, in a reference  
2 thereto, subsection (2) of section 265.2901, Florida Statutes,  
3 is reenacted to read:

4           265.2901 Coconut Grove Playhouse Trust Fund.--  
5           (2) All revenue received by the Department of State as  
6 a result of leasing the Coconut Grove Playhouse property in  
7 Miami, Florida; from the granting of licenses for the use of  
8 the property; or from the operation of licensed concessions on  
9 the premises by anyone other than a state theater contract  
10 organization as defined in this chapter shall be deposited  
11 into the trust fund.

12           Section 5. This act shall take effect July 1, 2000.

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15 ===== T I T L E   A M E N D M E N T =====

16 And the title is amended as follows:

17           Delete everything before the enacting clause

18  
19 and insert:

20                           A bill to be entitled  
21           An act relating to the tax on sales, use, and  
22           other transactions; amending s. 212.08, F.S.;  
23           revising application of the exemption for  
24           nonprofit water systems; providing an exemption  
25           for sales or leases to certain nonprofit  
26           organizations that provide crime prevention,  
27           drunk driving prevention, or juvenile  
28           delinquency prevention services; providing an  
29           exemption for sales or leases to the Florida  
30           Fire and Emergency Services Foundation;  
31           amending s. 265.289, F.S.; revising the

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definition of state theater contract  
organizations; revising and reenacting s.  
212.08(7)(r), F.S., which provides a sales tax  
exemption for such organizations, and s.  
265.2901(2), F.S., which relates to disposition  
of certain revenues of such organizations, to  
incorporate the amendment to s. 265.289, F.S.,  
in references thereto; providing an effective  
date.