

By Senator Myers

27-1129-00

See HB

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

A bill to be entitled
An act relating to tax on sales, use, and other transactions; amending s. 212.031, F.S.; providing an exemption from the tax on the lease or rental of or license in real property for that portion of leased real property which is used as a public golf course under certain conditions; providing for determination of the exempt portion; providing requirements to qualify for the exemption; providing an effective date.

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

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

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

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

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

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

The area of the property used for the golf course shall be determined by multiplying the published length of the course 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.

21
22 *****

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.