

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Finance & Taxation offered the following:

**Amendment (with title amendment)**

Remove from the bill: Everything after the enacting clause  
and insert in lieu thereof:

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  
2 system in this state.

3       (ggg) Organizations providing crime prevention, drunk  
4 driving prevention, or juvenile delinquency prevention  
5 services.--Sales or leases to any nonprofit organization that  
6 provides crime prevention services, drunk driving prevention  
7 services, or juvenile delinquency prevention services that  
8 benefit society as a whole are exempt from the tax imposed by  
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:

2 (a) Receives funding pursuant to the Cultural  
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.

6 Section 3. For the purpose of incorporating the  
7 amendment to section 265.289, Florida Statutes, in a reference  
8 thereto, paragraph (r) of subsection (7) of section 212.08,  
9 Florida Statutes, is reenacted to read:

10 212.08 Sales, rental, use, consumption, distribution,  
11 and storage tax; specified exemptions.--The sale at retail,  
12 the rental, the use, the consumption, the distribution, and  
13 the storage to be used or consumed in this state of the  
14 following are hereby specifically exempt from the tax imposed  
15 by this chapter.

16 (7) MISCELLANEOUS EXEMPTIONS.--

17 (r) State theater contract organizations.--Nonprofit  
18 organizations incorporated in accordance with chapter 617  
19 which have qualified under s. 501(c)(3) of the Internal  
20 Revenue Code of 1954, as amended, and which have been  
21 designated as state theater contract organizations as provided  
22 in s. 265.289 are exempt from the tax imposed by this chapter.

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

30 Section 4. For the purpose of incorporating the  
31 amendment to section 265.289, Florida Statutes, in a reference

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1 thereto, subsection (2) of section 265.2901, Florida Statutes,  
2 is reenacted to read:

3           265.2901 Coconut Grove Playhouse Trust Fund.--  
4           (2) All revenue received by the Department of State as  
5 a result of leasing the Coconut Grove Playhouse property in  
6 Miami, Florida; from the granting of licenses for the use of  
7 the property; or from the operation of licensed concessions on  
8 the premises by anyone other than a state theater contract  
9 organization as defined in this chapter shall be deposited  
10 into the trust fund.

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

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

15 And the title is amended as follows:

16 remove from the title of the bill: the entire title

17

18 and insert in lieu thereof:

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A bill to be entitled

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An act relating to the tax on sales, use, and

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other transactions; amending s. 212.08, F.S.;

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revising application of the exemption for

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nonprofit water systems; providing an exemption

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for sales or leases to certain nonprofit

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organizations that provide crime prevention,

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drunk driving prevention, or juvenile

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delinquency prevention services; providing an

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exemption for sales or leases to the Florida

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Fire and Emergency Services Foundation;

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amending s. 265.289, F.S.; revising the

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definition of state theater contract

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organizations; 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.