

1                   A bill to be entitled  
2           An act relating to the tax on sales, use, and  
3           other transactions; amending s. 212.08, F.S.;  
4           revising application of the exemption for  
5           nonprofit water systems; providing an exemption  
6           for sales or leases to certain nonprofit  
7           organizations that provide crime prevention,  
8           drunk driving prevention, or juvenile  
9           delinquency prevention services; providing an  
10          exemption for sales or leases to the Florida  
11          Fire and Emergency Services Foundation;  
12          amending s. 265.289, F.S.; revising the  
13          definition of state theater contract  
14          organizations; revising and reenacting s.  
15          212.08(7)(r), F.S., which provides a sales tax  
16          exemption for such organizations, and s.  
17          265.2901(2), F.S., which relates to disposition  
18          of certain revenues of such organizations, to  
19          incorporate the amendment to s. 265.289, F.S.,  
20          in references thereto; providing an effective  
21          date.

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23 Be It Enacted by the Legislature of the State of Florida:  
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25           Section 1. Paragraph (aaa) of subsection (7) of  
26          section 212.08, Florida Statutes, is amended, and paragraphs  
27          (ggg) and (hhh) are added to said subsection, to read:

28           212.08 Sales, rental, use, consumption, distribution,  
29          and storage tax; specified exemptions.--The sale at retail,  
30          the rental, the use, the consumption, the distribution, and  
31          the storage to be used or consumed in this state of the

1 following are hereby specifically exempt from the tax imposed  
2 by this chapter.

3 (7) MISCELLANEOUS EXEMPTIONS.--

4 (aaa) Nonprofit water systems.--Sales or leases to a  
5 not-for-profit corporation which holds a current exemption  
6 from federal income tax under s. 501(c)(4) or (12) of the  
7 Internal Revenue Code, as amended, are exempt from the tax  
8 imposed by this chapter if the sole or primary function of the  
9 corporation is to construct, maintain, or operate a water  
10 system in this state.

11 (ggg) Organizations providing crime prevention, drunk  
12 driving prevention, or juvenile delinquency prevention  
13 services.--Sales or leases to any nonprofit organization that  
14 provides crime prevention services, drunk driving prevention  
15 services, or juvenile delinquency prevention services that  
16 benefit society as a whole are exempt from the tax imposed by  
17 this chapter, if the organization holds a current exemption  
18 from federal income tax under s. 501(c)(3) of the Internal  
19 Revenue Code and the organization has as its sole or primary  
20 purpose the provision of services that contribute to the  
21 prevention of hardships caused by crime, drunk driving, or  
22 juvenile delinquency.

23 (hhh) Florida Fire and Emergency Services  
24 Foundation.--Sales or leases to the Florida Fire and Emergency  
25 Services Foundation are exempt from the tax imposed by this  
26 chapter.

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28 Exemptions provided to any entity by this subsection shall not  
29 inure to any transaction otherwise taxable under this chapter  
30 when payment is made by a representative or employee of such  
31 entity by any means, including, but not limited to, cash,

1 check, or credit card even when that representative or  
2 employee is subsequently reimbursed by such entity.

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

5 265.289 State theater contract organizations; audit  
6 information; admission fees.--

7 (1) DEFINITION.--For the purposes of this section, a  
8 "state theater contract organization" means an organization  
9 that:

10 (a) Receives funding pursuant to the Cultural  
11 Institutions Program authorized under s. 265.2861; or—

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

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

18 212.08 Sales, rental, use, consumption, distribution,  
19 and storage tax; specified exemptions.--The sale at retail,  
20 the rental, the use, the consumption, the distribution, and  
21 the storage to be used or consumed in this state of the  
22 following are hereby specifically exempt from the tax imposed  
23 by this chapter.

24 (7) MISCELLANEOUS EXEMPTIONS.--

25 (r) State theater contract organizations.--Also exempt  
26 from the tax imposed by this chapter are sales and leases to  
27 nonprofit organizations incorporated in accordance with  
28 chapter 617 which have qualified under s. 501(c)(3) of the  
29 Internal Revenue Code of 1954, as amended, and which have been  
30 designated as state theater contract organizations as provided  
31 in s. 265.289 ~~are exempt from the tax imposed by this chapter.~~

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2 Exemptions provided to any entity by this subsection shall not  
3 inure to any transaction otherwise taxable under this chapter  
4 when payment is made by a representative or employee of such  
5 entity by any means, including, but not limited to, cash,  
6 check, or credit card even when that representative or  
7 employee is subsequently reimbursed by such entity.

8           Section 4. For the purpose of incorporating the  
9 amendment to section 265.289, Florida Statutes, in a reference  
10 thereto, subsection (2) of section 265.2901, Florida Statutes,  
11 is reenacted to read:

12           265.2901 Coconut Grove Playhouse Trust Fund.--

13           (2) All revenue received by the Department of State as  
14 a result of leasing the Coconut Grove Playhouse property in  
15 Miami, Florida; from the granting of licenses for the use of  
16 the property; or from the operation of licensed concessions on  
17 the premises by anyone other than a state theater contract  
18 organization as defined in this chapter shall be deposited  
19 into the trust fund.

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