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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; amending s. 212.08, F.S., which
15 provides a sales tax exemption for such
16 organizations; revising said exemption;
17 reenacting s. 265.2901(2), F.S., which relates
18 to disposition of certain revenues of such
19 organizations, to incorporate the amendment to
20 s. 265.289, F.S., in a reference thereto;
21 providing an effective 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. Paragraph (r) of subsection (7) of section
15 212.08, Florida Statutes, is amended to read:

16 212.08 Sales, rental, use, consumption, distribution,
17 and storage tax; specified exemptions.--The sale at retail,
18 the rental, the use, the consumption, the distribution, and
19 the storage to be used or consumed in this state of the
20 following are hereby specifically exempt from the tax imposed
21 by this chapter.

22 (7) MISCELLANEOUS EXEMPTIONS.--

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

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

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

11 265.2901 Coconut Grove Playhouse Trust Fund.--

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

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