

By Senator Dyer

14-1354-00

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 exempting from the tax certain sales of
 5 "people-mover" systems and parts thereof;
 6 forgiving certain taxes unpaid on transactions
 7 occurring before a specified date; providing an
 8 effective date.

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

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 12 Section 1. Paragraph (ggg) is added to subsection (7)
 13 of section 212.08, Florida Statutes, to read:

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

20 (7) MISCELLANEOUS EXEMPTIONS.--

21 (ggg) People-mover systems.--People-mover systems, and
 22 parts thereof, which are sold to contractors employed either
 23 directly or as agents for the United States Government, the
 24 state, a county, a municipality, a political subdivision of a
 25 state, or the public operator of a public-use airport are
 26 exempt from the tax imposed by this chapter, whether of not
 27 the systems or parts go into or become part of public works.
 28 Manufacturers, fabricators, and contractors of such systems
 29 which also install such systems or parts are exempt from
 30 taxation on the purchase of component parts and all other
 31 manufactured or fabricated costs for such systems. The

1 department may provide a form to be used by contractors to
2 provide to suppliers of people-mover systems or parts to
3 certify the contractors' eligibility for the exemption
4 provided under this paragraph. The term "people-mover systems"
5 includes wheeled passenger vehicles and related control and
6 power distribution systems that are part of a transportation
7 system for use by the general public, regardless of whether
8 such vehicles are operator-controlled or driverless;
9 self-propelled or propelled by external power and control
10 systems; or conducted on roads, rails, guidebeams, or other
11 permanent structures that are an integral part of such
12 transportation system. The term "related control and power
13 distribution system" includes any electrical or electronic
14 control or signaling equipment but does not include the
15 embedded wiring, conduits, or cabling used to transmit
16 electrical or electronic signals among such control equipment,
17 power distribution equipment, signaling equipment, and wheeled
18 vehicles.

19 Section 2. The tax on a transaction described in
20 section 212.08(7)(ggg), Florida Statutes, which occurred
21 before July 1, 2000, and on which the tax imposed by chapter
22 212, Florida Statutes, is unpaid is forgiven; however, any tax
23 collected before July 1, 2000, on a transaction exempted under
24 section 212.08(7)(ggg), Florida Statutes, need not be refunded
25 by the Department of Revenue.

26 Section 3. This act shall take effect upon becoming a
27 law.
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SENATE SUMMARY

Exempts sales of people-mover systems, as defined, and parts therefor from the tax on sales, use, and other transactions when made to contractors employed by governmental entities. Forgives taxes on such transactions which are incurred before July 1, 2000, but remain unpaid on that date.