

By the Committee on Fiscal Resource and Senator Dyer

314-2081-00

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 providing an effective date.

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

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

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

18 (7) MISCELLANEOUS EXEMPTIONS.--

19 (ggg) People-mover systems.--People-mover systems, and
20 parts thereof, which are purchased or manufactured by
21 contractors employed either directly or as agents for the
22 United States government, the state, a county, a municipality,
23 a political subdivision of a state, or the public operator of
24 a public-use airport as defined in s. 332.004(14) are exempt
25 from the tax imposed by this chapter when the systems or parts
26 go into or become part of publicly owned facilities. In the
27 case of contractors who manufacture and install such systems
28 and parts, this exemption extends to the purchase of component
29 parts and all other manufacturing and fabrication costs. The
30 department may provide a form to be used by contractors to
31 provide to suppliers of people-mover systems or parts to

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

17 Section 2. This act shall take effect upon becoming a
18 law.

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20 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
21 COMMITTEE SUBSTITUTE FOR
22 SB 2550

23 The Committee Substitute clarifies that the bill extends the
24 sales tax exemption only to the purchase of people mover
25 systems manufactured and/or installed in publicly owned
26 facilities.
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