

By Senator Silver

38-330-00

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; amending s. 212.08, F.S.;
providing that a public athletic facility at
which a collegiate athletic team is based may
retain certain sales tax proceeds and may use
those proceeds for the purpose of renovating
the public facility; providing an effective
date.

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

Section 1. Paragraph (n) is added to subsection (5) of
section 212.08, Florida Statutes, 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.

(5) EXEMPTIONS; ACCOUNT OF USE.--

(n) Public athletic facility at which a college
athletic team is based.--Any public athletic facility at which
the athletic team of a private or public university or college
is based may retain the proceeds of sales taxes generated by
the facility, its concessionaires, ticket sales,
merchandising, ticket surcharges imposed by the local
government, charges for services, and rental of the facility
and may use these tax proceeds for the purpose of renovating
and modernizing the facility.

Section 2. This act shall take effect July 1, 2000.

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SENATE SUMMARY

Allows any public athletic facility at which a collegiate athletic team is based to retain certain proceeds of the tax on sales, use, and other transactions and to use those proceeds for the purpose of renovating and modernizing the facility.