

By the Committee on Fiscal Resource and Senator Silver

314-2076-00

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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 publicly owned facility  
meeting certain criteria at which a collegiate  
football team is based may use those proceeds  
for the purpose of renovating the facility;  
providing for reporting of sales to the  
department; 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)1. Publicly owned football facility at which a  
college football team is based.--Any publicly owned football  
facility, within a municipality that has pursuant to s.  
218.503 within the preceding 5 years been declared in a state  
of financial emergency and that has had a financial  
emergencies board established, regardless of whether the board  
is currently in existence, and at which the football 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

1 surcharges imposed by the local government, charges for  
2 services, and rental of the facility and may use these tax  
3 proceeds for the purpose of renovating and modernizing the  
4 facility. For purposes of this paragraph, the term "sales  
5 taxes generated by the facility" means taxes on ticket sales  
6 for events located at the facility, ticket surcharges imposed  
7 by the local government for events held at the facility,  
8 merchandise sales and concession sales on the premises of the  
9 facility, charges for services at the facility, and rental of  
10 the facility.

11 2. Concessionaires, merchandisers, and other persons  
12 collecting tax at the facility shall report the sales to the  
13 department, but shall remit the tax directly to the facility,  
14 in a manner prescribed by rules promulgated by the department.

15 Section 2. This act shall take effect January 1, 2001.

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
18 COMMITTEE SUBSTITUTE FOR  
19 SB 710

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21 The Committee Substitute limits the sales tax exemption to a  
22 publicly owned football facility at which a college football  
23 team is based within a municipality which in the preceding 5  
24 years has been declared in a state of financial emergency.  
25 Requires persons collecting tax at the facility to report  
26 sales to the DOR but remit tax to the facility.

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