

By Representative Prieguez

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 providing that publicly owned facilities within
 5 certain municipalities at which a collegiate
 6 football team is based may use the proceeds of
 7 sales taxes generated by the facility for the
 8 purpose of renovating the facility; providing
 9 for reporting and remitting of such taxes;
 10 providing an effective date.

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

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 14 Section 1. Paragraph (q) is added to subsection (5) of
 15 section 212.08, Florida Statutes, 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 (5) EXEMPTIONS; ACCOUNT OF USE.--

23 (q) Publicly owned football facility at which a
 24 college football team is based.--

25 1. Any publicly owned football facility within a
 26 municipality that has within the 6 years preceding the
 27 effective date of this paragraph been declared in a state of
 28 financial emergency pursuant to s. 218.503 and that has had a
 29 financial emergencies board established, regardless of whether
 30 the board is currently in existence, at which facility the
 31 football team of a private or public university or college is

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

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

14 Section 2. This act shall take effect January 1, 2002.

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17 HOUSE SUMMARY

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19 Provides that a publicly owned football facility in a
20 municipality that has been declared in a state of
21 financial emergency within the preceding 6 years and at
22 which a collegiate football team is based may retain the
23 proceeds of the sales taxes generated by the facility and
24 use such proceeds to renovate the facility.

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