

By Senator Villalobos

37-959-01

See HB

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A bill to be entitled
An act relating to tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing definitions; providing an exemption for building materials used in industrial or commercial projects in specified areas; providing for refunds; providing application requirements; providing for rules; providing an effective date.

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

Section 1. Paragraph (q) 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.--

(q) Building materials used in industrial or commercial projects.--

1. As used in this paragraph, the term:

a. "Building materials" means tangible personal property that becomes a component part of an industrial or commercial project.

b. "Industrial or commercial project" means the construction of a new industrial or commercial facility or the renovation of an existing industrial or commercial facility in an urban high-crime area, enterprise zone, empowerment zone,

1 Front Porch Community, designated brownfield area, or urban
2 infill area.

3 c. "Substantially completed" has the same meaning as
4 provided in s. 192.042(1).

5 2. Building materials used in the construction or
6 renovation of an industrial or commercial project are exempt
7 from the tax imposed by this chapter upon an affirmative
8 showing to the satisfaction of the department that the
9 requirements of this paragraph have been met. This exemption
10 inures to the owner through a refund of previously paid taxes.
11 To receive this refund, the owner must file an application
12 under oath with the department which includes:

13 a. The name and address of the owner.

14 b. The address and assessment roll parcel number of
15 the project for which a refund is sought.

16 c. A copy of the building permit issued for the
17 project.

18 d. A statement certifying that a least 10 percent of
19 the total number of employees employed in the construction or
20 renovation are residents of the urban high-crime area,
21 enterprise zone, empowerment zone, Front Porch Community,
22 designated brownfield area, or urban infill area where the
23 project is located.

24 e. A certification by the local building inspector
25 that the project is substantially completed.

26 f. A sworn statement from the general contractor
27 licensed in this state with whom the owner contracted to
28 construct the project, which statement lists the building
29 materials used in the project and the actual cost thereof, and
30 the amount of sales tax paid on these materials. If a general
31 contractor was not used, the owner shall provide this

1 information in a sworn statement. Copies of invoices
2 evidencing payment of sales tax must be attached to the sworn
3 statement.

4 3. An application for a refund under this paragraph
5 must be submitted to the department within 6 months after the
6 date the project is deemed to be substantially completed by
7 the local building inspector. Within 30 working days after
8 receipt of the application, the department shall determine if
9 it meets the requirements of this paragraph. A refund approved
10 pursuant to this paragraph shall be made within 30 days after
11 formal approval of the application by the department. The
12 provisions of s. 212.095 do not apply to any refund
13 application made under this paragraph.

14 4. The department shall establish by rule an
15 application form and criteria for establishing eligibility for
16 exemption under this paragraph.

17 5. The exemption shall apply to purchases of materials
18 on or after July 1, 2001.

19 Section 2. This act shall take effect July 1, 2001.

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22 LEGISLATIVE SUMMARY

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24 Provides a sales tax exemption for building materials
25 used in industrial or commercial projects in specified
26 areas. Provides for refunds. Provides application
27 requirements.

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