

By Senator Silver

38-218-02

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 a publicly owned facility
5 meeting certain criteria at which a collegiate
6 football team is based may use those proceeds
7 for the purpose of renovating the facility;
8 providing for reporting of sales to the
9 Department of Revenue; providing an effective
10 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 (r) 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 (r)1. Publicly owned football facility at which a
24 college football team is based.--Any publicly owned football
25 facility, within a municipality that has been declared in a
26 state of financial emergency within the preceding 6 years
27 pursuant to s. 218.503 and that has had a financial
28 emergencies board established, regardless of whether the board
29 is currently in existence, and at which the football team of a
30 private or public university or college is based may retain
31 the proceeds of sales taxes generated by the facility, its

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

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

16 Section 2. This act shall take effect July 1, 2002.

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19 SENATE SUMMARY

20 Provides that a publicly owned facility meeting certain
21 criteria at which a collegiate football team is based may
22 use the proceeds of the tax on sales, use, and other
23 transactions for the purpose of renovating the facility.
24 Provides for reporting of sales to the Department of
25 Revenue.
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