

By Senator Posey

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; repealing s. 212.031(9),
F.S.; repealing the exemption from the tax on
rental or license fees for the use of real
property which applies to charges for the
rental, lease, sublease, or license for the use
of a skybox, luxury box, or other box seats
during a high school or college football game;
providing an effective date.

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

Section 1. Subsection (9) of section 212.031, Florida Statutes, is repealed.

Section 2. This act shall take effect July 1, 2003.

SENATE SUMMARY

Repeals the exemption from the tax on rental or license fees for the use of real property which applies to charges for the rental, lease, sublease, or license for the use of a skybox, luxury box, or other box seats during a high school or college football game.