

HB 1563

2004

A bill to be entitled

An act relating to the tax on rental or license fee for use of real property; repealing s. 212.031(9), F.S., relating to an 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 that the repeal is inapplicable to contracts entered into before a specified date; providing that the exempt status of charges imposed under any such contract ends after a specified date; 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 Subsection (9) of section 212.031, Florida Statutes, is repealed:

212.031 Tax on rental or license fee for use of real property.--

~~(9) The rental, lease, sublease, or license for the use of a skybox, luxury box, or other box seats for use during a high school or college football game is exempt from the tax imposed by this section when the charge for such rental, lease, sublease, or license is imposed by a nonprofit sponsoring organization which is qualified as nonprofit pursuant to s. 501(c)(3) of the Internal Revenue Code.~~

Section 2. The repeal of subsection (9) of s. 212.031, Florida Statutes, by this act does not affect contracts entered into before January 1, 2004; however, the exempt status of

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30 charges imposed under such a contract terminates no later than  
31 January 1, 2009. Additionally, this repeal does not affect any  
32 exemption granted under chapter 212, Florida Statutes, to  
33 nonprofit organizations that are qualified under s. 501(c)(3) of  
34 the Internal Revenue Code of 1986, as amended.

35 Section 3. This act shall take effect July 1, 2004.