

By Senator Margolis

35-1334-04

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) 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 been declared in a state of financial  
27 emergency within the preceding 6 years pursuant to s. 218.503;  
28 that has had a financial emergencies board established,  
29 regardless of whether the board is currently in existence; and  
30 at which the football team of a private or public university  
31 or college is based, may retain the proceeds of sales taxes

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

16 Section 2. This act shall take effect July 1, 2004.

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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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