

By Senator Fasano

11-1445-04

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A bill to be entitled
An act relating to tax exemptions; amending s.
196.196, F.S.; exempting property owned by a
not-for-profit fraternal or benevolent
organization and used as a bar or restaurant
from ad valorem taxation under certain
circumstances; providing an effective date.

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

Section 1. Subsection (4) is added to section 196.196,
Florida Statutes, to read:

196.196 Determining whether property is entitled to
charitable, religious, scientific, or literary exemption.--

(4) Property used by a not-for-profit fraternal or
benevolent organization for a bar or restaurant is exempt from
ad valorem taxation when the profit from such operation is
used exclusively for exempt charitable, educational, literary,
scientific, or religious purposes.

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

SENATE SUMMARY

Exempts property used as a bar or restaurant by certain
not-for-profit fraternal or benevolent organizations from
ad valorem taxes under certain circumstances.