

By Senator Posey

24-341-04

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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Statutes, is repealed.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, 2004.

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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.