

By the Committee on Appropriations; and Senators Posey and Fasano

309-1926-04

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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 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 Subsection (9) of section 212.031, Florida Statutes, is repealed. This repeal does not affect contracts entered into before January 1, 2004; however, the exempt status of charges imposed under such a contract terminates no later than January 1, 2009. In addition, this repeal does not affect any exemption granted under chapter 212, Florida Statutes, to nonprofit organizations that are qualified under s. 501(c)(3) of the Internal Revenue Code of 1986, as amended.

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

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 236

The committee substitute provides that the repeal of the exemption does not affect contracts entered into prior to January 1, 2004 and the exempt status of such contracts terminates no later than January 1, 2009.

The committee substitute clarifies that the repeal does not affect any other sales tax exemptions granted under Chapter 212 to qualified s. 501(c)(3) organizations.