

HB 0999

2004

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; providing that a
 4 publicly owned facility meeting certain criteria at which
 5 a collegiate football team is based may use those
 6 proceeds for the purpose of renovating the facility;
 7 providing for reporting of sales to the Department of
 8 Revenue; providing an effective date.

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

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 12 Section 1. Paragraph (r) is added to subsection (5) of
 13 section 212.08, Florida Statutes, to read:

14 212.08 Sales, rental, use, consumption, distribution, and
 15 storage tax; specified exemptions.--The sale at retail, the
 16 rental, the use, the consumption, the distribution, and the
 17 storage to be used or consumed in this state of the following
 18 are hereby specifically exempt from the tax imposed by this
 19 chapter.

20 (5) EXEMPTIONS; ACCOUNT OF USE.--

21 (r)1. Publicly owned football facility at which a
 22 collegiate football team is based.--Any publicly owned football
 23 facility within a municipality that has been declared in a state
 24 of financial emergency within the preceding 6 years pursuant to
 25 s. 218.503, that has had a financial emergencies board
 26 established, regardless of whether the board is currently in
 27 existence, and at which the football team of a private or public
 28 university or college is based may retain the proceeds of sales
 29 taxes generated by the facility, its concessionaires, ticket

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30 sales, merchandising, ticket surcharges imposed by the local
31 government, charges for services, and rental of the facility and
32 may use these tax proceeds for the purpose of renovating and
33 modernizing the facility. For purposes of this paragraph, the
34 term "sales taxes generated by the facility" means taxes on
35 ticket sales for events located at the facility, ticket
36 surcharges imposed by the local government for events held at
37 the facility, merchandise sales and concession sales on the
38 premises of the facility, charges for services at the facility,
39 and rental of the facility.

40 2. Concessionaires, merchandisers, and other persons
41 collecting tax at the facility shall report the sales to the
42 department, but shall remit the tax directly to the facility, in
43 a manner prescribed by rules adopted by the department.

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