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A bill to be entitled
 An act relating to an exemption from the tax on sales,
 use, and other transactions; amending s. 212.031, F.S.;
 deleting 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
 amendment 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. Subsections (9) and (10) of section 212.031,
 Florida Statutes, are amended to read:

212.031 Tax on rental or license fee for use of real
 property.--

~~(9) The rental, lease, sublease, or license for the use of
 a skybox, luxury box, or other box seats for use during a high
 school or college football game is exempt from the tax imposed
 by this section when the charge for such rental, lease,
 sublease, or license is imposed by a nonprofit sponsoring
 organization which is qualified as nonprofit pursuant to s.
 501(c)(3) of the Internal Revenue Code.~~

(9)~~(10)~~ Separately stated charges imposed by a convention
 hall, exhibition hall, auditorium, stadium, theater, arena,

29 | civic center, performing arts center, or publicly owned
30 | recreational facility upon a lessee or licensee for food, drink,
31 | or services required or available in connection with a lease or
32 | license to use real property, including charges for laborers,
33 | stagehands, ticket takers, event staff, security personnel,
34 | cleaning staff, and other event-related personnel, advertising,
35 | and credit card processing, are exempt from the tax imposed by
36 | this section.

37 | Section 2. The amendment to s. 212.031(9), Florida
38 | Statutes, by this act does not affect contracts entered into
39 | before January 1, 2005; however, the exempt status of charges
40 | imposed under such a contract terminates no later than January
41 | 1, 2010. In addition, the amendment does not affect any
42 | exemption granted under chapter 212, Florida Statutes, to
43 | nonprofit organizations that are qualified under s. 501(c)(3) of
44 | the Internal Revenue Code of 1986, as amended.

45 | Section 3. This act shall take effect July 1, 2005.