

CHAMBER ACTION

1 The Tourism Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to an exemption from the tax on sales,
7 use, and other transactions; amending s. 212.031, F.S.;
8 deleting the exemption from the tax on rental or license
9 fees for the use of real property which applies to charges
10 for the rental, lease, sublease, or license for the use of
11 a skybox, luxury box, or other box seats during a high
12 school or college football game; providing that the
13 amendment is inapplicable to contracts entered into before
14 a specified date; providing that the exempt status of
15 charges imposed under any such contract ends after a
16 specified date; providing for nonapplication to certain
17 exemptions of rentals, leases, subleases, or licenses
18 imposed by certain nonprofit sponsoring organizations;
19 providing an effective date.

20
21 Be It Enacted by the Legislature of the State of Florida:

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23 Section 1. Subsections (9) and (10) of section 212.031,
24 Florida Statutes, are amended to read:

25 212.031 Tax on rental or license fee for use of real
26 property.--

27 ~~(9) The rental, lease, sublease, or license for the use of~~
28 ~~a skybox, luxury box, or other box seats for use during a high~~
29 ~~school or college football game is exempt from the tax imposed~~
30 ~~by this section when the charge for such rental, lease,~~
31 ~~sublease, or license is imposed by a nonprofit sponsoring~~
32 ~~organization which is qualified as nonprofit pursuant to s.~~
33 ~~501(c)(3) of the Internal Revenue Code.~~

34 (9)(10) Separately stated charges imposed by a convention
35 hall, exhibition hall, auditorium, stadium, theater, arena,
36 civic center, performing arts center, or publicly owned
37 recreational facility upon a lessee or licensee for food, drink,
38 or services required or available in connection with a lease or
39 license to use real property, including charges for laborers,
40 stagehands, ticket takers, event staff, security personnel,
41 cleaning staff, and other event-related personnel, advertising,
42 and credit card processing, are exempt from the tax imposed by
43 this section.

44 Section 2. The amendment to s. 212.031(9), Florida
45 Statutes, by this act does not affect contracts entered into
46 before July 1, 2005; however, the exempt status of charges
47 imposed under such a contract terminates no later than January
48 1, 2010. In addition, the amendment does not affect any
49 exemption granted under chapter 212, Florida Statutes, to

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50 nonprofit organizations that are qualified under s. 501(c)(3) of
51 the Internal Revenue Code of 1986, as amended.

52 Section 3. This act shall not apply to any exemptions in
53 chapter 212, Florida Statutes, relating to rentals, leases,
54 subleases, or licenses imposed by a nonprofit sponsoring
55 organization which is qualified as nonprofit pursuant to s.
56 501(c)(3) of the Internal Revenue Code of 1986, as amended.

57 Section 4. This act shall take effect July 1, 2005.