

By Senator Posey

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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 Subsection (9) of section 212.031, Florida Statutes, is repealed.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 a nonprofit organization that is qualified under s. 501(c)(3) of the Internal Revenue Code of 1986, as amended.

Section 2. This act shall take effect July 1, 2005.

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SENATE SUMMARY

Repeals the exemption from the tax on rental or license fees for the rental, lease, sublease, or license for the use of a skybox, luxury box, or other box seat during a high school or college football game. Provides that the repeal does not apply to a contract entered into before January 1, 2004, and remains inapplicable if such contract terminates no later than January 1, 2009.