

1 registered electors residing within the jurisdictional
2 boundaries of the governmental entity.

3 (3) This section does not prohibit the expenditure of
4 funds to meet a legally binding obligation of a governmental
5 entity which was created before July 1, 2007, or to compensate
6 an employee of a governmental entity for an activity that is
7 within the scope of his or her employment which assists a
8 professional sports team in an incidental manner, such as
9 advising a professional sports team of applicable regulatory
10 requirements.

11 Section 2. Effective January 1, 2008, subsection (11)
12 is added to section 196.199, Florida Statutes, to read:

13 196.199 Government property exemption.--

14 (11) Property that is owned by a governmental entity
15 and that is otherwise exempt or immune from taxation is
16 taxable if the property is used by a private entity in any
17 manner other than predominantly for a governmental,
18 charitable, literary, religious, scientific, or educational
19 purpose.

20 Section 3. Except as otherwise expressly provided in
21 this act, this act shall take effect July 1, 2007.

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24 SENATE SUMMARY

25 Prohibits the use of public funds for certain purposes
26 benefiting a professional sport team. Provides that
27 property owned by a governmental entity is taxable if the
28 property is used by a private entity for a nonexempt
29 purpose.
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