

1 engages in the business of renting, leasing, letting, or
2 granting a license for the use of any real property unless
3 such property is:

4 1. Assessed as agricultural property under s. 193.461.
5 2. Used exclusively as dwelling units.
6 3. Property subject to tax on parking, docking, or
7 storage spaces under s. 212.03(6).

8 4. Recreational property or the common elements of a
9 condominium when subject to a lease between the developer or
10 owner thereof and the condominium association in its own right
11 or as agent for the owners of individual condominium units or
12 the owners of individual condominium units. However, only the
13 lease payments on such property shall be exempt from the tax
14 imposed by this chapter, and any other use made by the owner
15 or the condominium association shall be fully taxable under
16 this chapter.

17 5. A public or private street or right-of-way and
18 poles, conduits, fixtures, and similar improvements located on
19 such streets or rights-of-way, occupied or used by a utility
20 or provider of communications services, as defined by s.
21 202.11, for utility or communications or television purposes.
22 For purposes of this subparagraph, the term "utility" means
23 any person providing utility services as defined in s.
24 203.012. This exception also applies to property, wherever
25 located, on which the following are placed: towers, antennas,
26 cables, accessory structures, or equipment, not including
27 switching equipment, used in the provision of mobile
28 communications services as defined in s. 202.11. For purposes
29 of this chapter, towers used in the provision of mobile
30 communications services, as defined in s. 202.11, are
31 considered to be fixtures.

1 6. A public street or road which is used for
2 transportation purposes.

3 7. Property used at an airport exclusively for the
4 purpose of aircraft landing or aircraft taxiing or property
5 used by an airline for the purpose of loading or unloading
6 passengers or property onto or from aircraft or for fueling
7 aircraft.

8 8.a. Property used at a port authority, as defined in
9 s. 315.02(2), exclusively for the purpose of oceangoing
10 vessels or tugs docking, or such vessels mooring on property
11 used by a port authority for the purpose of loading or
12 unloading passengers or cargo onto or from such a vessel, or
13 property used at a port authority for fueling such vessels, or
14 to the extent that the amount paid for the use of any property
15 at the port is based on the charge for the amount of tonnage
16 actually imported or exported through the port by a tenant.

17 b. The amount charged for the use of any property at
18 the port in excess of the amount charged for tonnage actually
19 imported or exported shall remain subject to tax except as
20 provided in sub-subparagraph a.

21 9. Property used as an integral part of the
22 performance of qualified production services. As used in this
23 subparagraph, the term "qualified production services" means
24 any activity or service performed directly in connection with
25 the production of a qualified motion picture, as defined in s.
26 212.06(1)(b), and includes:

27 a. Photography, sound and recording, casting, location
28 managing and scouting, shooting, creation of special and
29 optical effects, animation, adaptation (language, media,
30 electronic, or otherwise), technological modifications,
31 computer graphics, set and stage support (such as

1 | electricians, lighting designers and operators, greensmen,
2 | prop managers and assistants, and grips), wardrobe (design,
3 | preparation, and management), hair and makeup (design,
4 | production, and application), performing (such as acting,
5 | dancing, and playing), designing and executing stunts,
6 | coaching, consulting, writing, scoring, composing,
7 | choreographing, script supervising, directing, producing,
8 | transmitting dailies, dubbing, mixing, editing, cutting,
9 | looping, printing, processing, duplicating, storing, and
10 | distributing;

11 | b. The design, planning, engineering, construction,
12 | alteration, repair, and maintenance of real or personal
13 | property including stages, sets, props, models, paintings, and
14 | facilities principally required for the performance of those
15 | services listed in sub-subparagraph a.; and

16 | c. Property management services directly related to
17 | property used in connection with the services described in
18 | sub-subparagraphs a. and b.

19 |

20 | This exemption will inure to the taxpayer upon presentation of
21 | the certificate of exemption issued to the taxpayer under the
22 | provisions of s. 288.1258.

23 | 10. Leased, subleased, licensed, or rented to a person
24 | providing food and drink concessionaire services within the
25 | premises of a convention hall, exhibition hall, auditorium,
26 | stadium, theater, arena, civic center, performing arts center,
27 | publicly owned recreational facility, or any business operated
28 | under a permit issued pursuant to chapter 550. A person
29 | providing retail concessionaire services involving the sale of
30 | food and drink or other tangible personal property within the
31 | premises of an airport shall be subject to tax on the rental

1 of real property used for that purpose, but shall not be
2 subject to the tax on any license to use the property. For
3 purposes of this subparagraph, the term "sale" shall not
4 include the leasing of tangible personal property.

5 11. Property occupied pursuant to an instrument
6 calling for payments which the department has declared, in a
7 Technical Assistance Advisement issued on or before March 15,
8 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
9 Florida Administrative Code; provided that this subparagraph
10 shall only apply to property occupied by the same person
11 before and after the execution of the subject instrument and
12 only to those payments made pursuant to such instrument,
13 exclusive of renewals and extensions thereof occurring after
14 March 15, 1993.

15 12. Rented, leased, subleased, or licensed to a
16 concessionaire by a convention hall, exhibition hall,
17 auditorium, stadium, theater, arena, civic center, performing
18 arts center, or publicly owned recreational facility, during
19 an event at the facility, to be used by the concessionaire to
20 sell souvenirs, novelties, or other event-related products.
21 This subparagraph applies only to that portion of the rental,
22 lease, or license payment which is based on a percentage of
23 sales and not based on a fixed price. ~~This subparagraph is~~
24 ~~repealed July 1, 2009.~~

25 13. Property used or occupied predominantly for space
26 flight business purposes. As used in this subparagraph, "space
27 flight business" means the manufacturing, processing, or
28 assembly of a space facility, space propulsion system, space
29 vehicle, satellite, or station of any kind possessing the
30 capacity for space flight, as defined by s. 212.02(23), or
31 components thereof, and also means the following activities

1 supporting space flight: vehicle launch activities, flight
2 operations, ground control or ground support, and all
3 administrative activities directly related thereto. Property
4 shall be deemed to be used or occupied predominantly for space
5 flight business purposes if more than 50 percent of the
6 property, or improvements thereon, is used for one or more
7 space flight business purposes. Possession by a landlord,
8 lessor, or licensor of a signed written statement from the
9 tenant, lessee, or licensee claiming the exemption shall
10 relieve the landlord, lessor, or licensor from the
11 responsibility of collecting the tax, and the department shall
12 look solely to the tenant, lessee, or licensee for recovery of
13 such tax if it determines that the exemption was not
14 applicable.

15 Section 2. Section 2 of chapter 2006-101, Laws of
16 Florida, is amended to read:

17 Section 2. Notwithstanding the provisions of section 3
18 of chapter 2000-345, Laws of Florida, as amended by section 55
19 of chapter 2002-218, Laws of Florida, subsection (10) of s.
20 212.031, Florida Statutes, shall not stand repealed on July 1,
21 2006, as scheduled by such laws, but that subsection is
22 revived and readopted. ~~Subsection (10) of s. 212.031, Florida~~
23 ~~Statutes, is repealed July 1, 2009.~~

24 Section 3. Paragraph (a) of subsection (2) of section
25 212.04, Florida Statutes, is amended to read:

26 212.04 Admissions tax; rate, procedure, enforcement.--

27 (2)(a)1. No tax shall be levied on admissions to
28 athletic or other events sponsored by elementary schools,
29 junior high schools, middle schools, high schools, community
30 colleges, public or private colleges and universities, deaf
31 and blind schools, facilities of the youth services programs

1 of the Department of Children and Family Services, and state
2 correctional institutions when only student, faculty, or
3 inmate talent is used. However, this exemption shall not apply
4 to admission to athletic events sponsored by a state
5 university, and the proceeds of the tax collected on such
6 admissions shall be retained and used by each institution to
7 support women's athletics as provided in s. 1006.71(2)(c).

8 2.a. No tax shall be levied on dues, membership fees,
9 and admission charges imposed by not-for-profit sponsoring
10 organizations. To receive this exemption, the sponsoring
11 organization must qualify as a not-for-profit entity under the
12 provisions of s. 501(c)(3) of the Internal Revenue Code of
13 1954, as amended.

14 b. No tax shall be levied on admission charges to an
15 event sponsored by a governmental entity, sports authority, or
16 sports commission when held in a convention hall, exhibition
17 hall, auditorium, stadium, theater, arena, civic center,
18 performing arts center, or publicly owned recreational
19 facility and when 100 percent of the risk of success or
20 failure lies with the sponsor of the event and 100 percent of
21 the funds at risk for the event belong to the sponsor, and
22 student or faculty talent is not exclusively used. As used in
23 this sub-subparagraph, the terms "sports authority" and
24 "sports commission" mean a nonprofit organization that is
25 exempt from federal income tax under s. 501(c)(3) of the
26 Internal Revenue Code and that contracts with a county or
27 municipal government for the purpose of promoting and
28 attracting sports-tourism events to the community with which
29 it contracts. ~~This sub-subparagraph is repealed July 1, 2009.~~

30 3. No tax shall be levied on an admission paid by a
31 student, or on the student's behalf, to any required place of

1 sport or recreation if the student's participation in the
2 sport or recreational activity is required as a part of a
3 program or activity sponsored by, and under the jurisdiction
4 of, the student's educational institution, provided his or her
5 attendance is as a participant and not as a spectator.

6 4. No tax shall be levied on admissions to the
7 National Football League championship game, on admissions to
8 any semifinal game or championship game of a national
9 collegiate tournament, or on admissions to a Major League
10 Baseball all-star game.

11 5. A participation fee or sponsorship fee imposed by a
12 governmental entity as described in s. 212.08(6) for an
13 athletic or recreational program is exempt when the
14 governmental entity by itself, or in conjunction with an
15 organization exempt under s. 501(c)(3) of the Internal Revenue
16 Code of 1954, as amended, sponsors, administers, plans,
17 supervises, directs, and controls the athletic or recreational
18 program.

19 6. Also exempt from the tax imposed by this section to
20 the extent provided in this subparagraph are admissions to
21 live theater, live opera, or live ballet productions in this
22 state which are sponsored by an organization that has received
23 a determination from the Internal Revenue Service that the
24 organization is exempt from federal income tax under s.
25 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
26 the organization actively participates in planning and
27 conducting the event, is responsible for the safety and
28 success of the event, is organized for the purpose of
29 sponsoring live theater, live opera, or live ballet
30 productions in this state, has more than 10,000 subscribing
31 members and has among the stated purposes in its charter the

1 | promotion of arts education in the communities which it
2 | serves, and will receive at least 20 percent of the net
3 | profits, if any, of the events which the organization sponsors
4 | and will bear the risk of at least 20 percent of the losses,
5 | if any, from the events which it sponsors if the organization
6 | employs other persons as agents to provide services in
7 | connection with a sponsored event. Prior to March 1 of each
8 | year, such organization may apply to the department for a
9 | certificate of exemption for admissions to such events
10 | sponsored in this state by the organization during the
11 | immediately following state fiscal year. The application shall
12 | state the total dollar amount of admissions receipts collected
13 | by the organization or its agents from such events in this
14 | state sponsored by the organization or its agents in the year
15 | immediately preceding the year in which the organization
16 | applies for the exemption. Such organization shall receive the
17 | exemption only to the extent of \$1.5 million multiplied by the
18 | ratio that such receipts bear to the total of such receipts of
19 | all organizations applying for the exemption in such year;
20 | however, in no event shall such exemption granted to any
21 | organization exceed 6 percent of such admissions receipts
22 | collected by the organization or its agents in the year
23 | immediately preceding the year in which the organization
24 | applies for the exemption. Each organization receiving the
25 | exemption shall report each month to the department the total
26 | admissions receipts collected from such events sponsored by
27 | the organization during the preceding month and shall remit to
28 | the department an amount equal to 6 percent of such receipts
29 | reduced by any amount remaining under the exemption. Tickets
30 | for such events sold by such organizations shall not reflect
31 | the tax otherwise imposed under this section.

