

By Senator Baker

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1 A bill to be entitled

2 An act relating to the sales tax on rent; amending s.
3 212.031, F.S.; providing that the tax levied on rent or
4 license fees charged for the use or occupancy of certain
5 property may not be assessed against any portion of the
6 rent or license fee attributable to the payment of
7 property taxes; providing an effective date.

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9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Paragraph (c) of subsection (1) of section
12 212.031, Florida Statutes, is amended to read:

13 212.031 Tax on rental or license fee for use of real
14 property.--

15 (1)

16 (c) The tax levied under this section shall be ~~For the~~
17 ~~exercise of such privilege, a tax is levied~~ in an amount equal to
18 6 percent of and on the total rent or license fee charged for
19 ~~such real property by the person charging or collecting the~~
20 ~~rental or license fee. The total rent or license fee charged for~~
21 ~~such real property shall include payments for~~ the granting of a
22 privilege to use or occupy real property for any purpose and
23 shall include base rent, percentage rents, or similar charges.
24 Such charges shall be included in the total rent or license fee
25 subject to tax under this section whether or not they can be
26 attributed to the ability of the lessor's or licensor's property
27 as used or operated to attract customers. However, that portion
28 of the total rent or license fee directly attributable to the
29 cost of property taxes on real property or to payments for

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30 intrinsically valuable personal property such as franchises,
31 trademarks, service marks, logos, or patents is ~~are~~ not subject
32 to tax under this section. In the case of a contractual
33 arrangement that provides for ~~both~~ payments that are taxable as
34 total rent or license fee and payments that are not subject to
35 tax, the tax shall be based on a reasonable allocation of such
36 payments and shall not apply to that portion which is for the
37 nontaxable payments.

38 Section 2. This act shall take effect July 1, 2008.