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CHAMBER ACTION

Senate

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House

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1 The Committee on Finance and Tax (Deutch) recommended the
2 following **amendment**:

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4 **Senate Amendment (with directory and title amendments)**

5 Between line(s) 33-34

6 insert:

7 ~~(s) Tasting beverages.--Vinous and alcoholic beverages~~
8 ~~provided by distributors or vendors for the purpose of "wine~~
9 ~~tasting" and "spirituous beverage tasting" as contemplated under~~
10 ~~the provisions of ss. 564.06 and 565.12, respectively, are exempt~~
11 ~~from the tax imposed by this chapter.~~

12 Section 2. Paragraph (d) of subsection (3) of section
13 203.01, Florida Statutes, is amended to read:

14 203.01 Tax on gross receipts for utility and communications
15 services.--

16 (3) The tax imposed by subsection (1) does not apply to:



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17 (d) The sale or transportation to, or use of, natural gas
18 or manufactured gas by a person eligible for an exemption under
19 s. 212.08(7)(ee)2. ~~212.08(7)(ff)2.~~ for use as an energy source or
20 a raw material. Possession by a seller of natural or manufactured
21 gas or by any person providing transportation or delivery of
22 natural or manufactured gas of a written certification by the
23 purchaser, certifying the purchaser's entitlement to the
24 exclusion permitted by this paragraph, relieves the seller or
25 person providing transportation or delivery from the
26 responsibility of remitting tax on the nontaxable amounts, and
27 the department shall look solely to the purchaser for recovery of
28 such tax if the department determines that the purchaser was not
29 entitled to the exclusion. The certification must include an
30 acknowledgment by the purchaser that it will be liable for tax
31 pursuant to paragraph (1)(f) if the requirements for exclusion
32 are not met.

33 Section 3. Subsection (5) of section 212.0515, Florida
34 Statutes, is amended to read:

35 212.0515 Sales from vending machines; sales to vending
36 machine operators; special provisions; registration; penalties.--

37 (5) The provisions of this section do not apply to vending
38 machines owned and operated by churches, synagogues, or nonprofit
39 or charitable organizations exempt pursuant to s. 212.08(7)(y)
40 ~~212.08(7)(z)~~.

41 Section 4. Subsection (12) of section 212.06, Florida
42 Statutes, is amended to read:

43 212.06 Sales, storage, use tax; collectible from dealers;
44 "dealer" defined; dealers to collect from purchasers; legislative
45 intent as to scope of tax.--

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46 (12) In lieu of any other facts which may indicate
47 commingling, any boat which remains in this state for more than
48 an aggregate of 183 days in any 1-year period, except as provided
49 in subsection (8) or s. 212.08(7)(s), ~~is 212.08(7)(t), shall be~~
50 presumed to be commingled with the general mass of property of
51 this state.

52 Section 5. Paragraphs (a), (c), and (d) of subsection (1)
53 of section 220.192, Florida Statutes, are amended to read:

54 220.192 Renewable energy technologies investment tax
55 credit.--

56 (1) DEFINITIONS.--For purposes of this section, the term:

57 (a) "Biodiesel" means biodiesel as defined in s.
58 212.08(7)(bbb) ~~212.08(7)(ccc)~~.

59 (c) "Ethanol" means ethanol as defined in s. 212.08(7)(bbb)
60 ~~212.08(7)(ccc)~~.

61 (d) "Hydrogen fuel cell" means hydrogen fuel cell as
62 defined in s. 212.08(7)(bbb) ~~212.08(7)(ccc)~~.

63 Section 6. Paragraph (y) of subsection (8) of section
64 213.053, Florida Statutes, is amended to read:

65 213.053 Confidentiality and information sharing.--

66 (8) Notwithstanding any other provision of this section,
67 the department may provide:

68 (y) Information relative to ss. 212.08(7)(bbb)
69 ~~212.08(7)(ccc)~~ and 220.192 to the Department of Environmental
70 Protection for use in the conduct of its official business.

71
72 Disclosure of information under this subsection shall be pursuant
73 to a written agreement between the executive director and the
74 agency. Such agencies, governmental or nongovernmental, shall be
75 bound by the same requirements of confidentiality as the

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76 Department of Revenue. Breach of confidentiality is a misdemeanor
77 of the first degree, punishable as provided by s. 775.082 or s.
78 775.083.

79 Section 7. Subsection (8) of section 496.404, Florida
80 Statutes, is amended to read:

81 496.404 Definitions.--As used in ss. 496.401-496.424:

82 (8) "Educational institutions" means those institutions and
83 organizations described in s. 212.08(7)(bb)8. ~~212.08(7)(cc)8.a.~~
84 The term includes private nonprofit organizations, the purpose of
85 which is to raise funds for schools teaching grades kindergarten
86 through grade 12, colleges, and universities, including any
87 nonprofit newspaper of free or paid circulation primarily on
88 university or college campuses which holds a current exemption
89 from federal income tax under s. 501(c)(3) of the Internal
90 Revenue Code, any educational television or radio network or
91 system established pursuant to s. 1001.25 or s. 1001.26, and any
92 nonprofit television or radio station that is a part of such
93 network or system and that holds a current exemption from federal
94 income tax under s. 501(c)(3) of the Internal Revenue Code. The
95 term also includes a nonprofit educational cable consortium that
96 holds a current exemption from federal income tax under s.
97 501(c)(3) of the Internal Revenue Code, whose primary purpose is
98 the delivery of educational and instructional cable television
99 programming and whose members are composed exclusively of
100 educational organizations that hold a valid consumer certificate
101 of exemption and that are either an educational institution as
102 defined in this subsection or qualified as a nonprofit
103 organization pursuant to s. 501(c)(3) of the Internal Revenue
104 Code.



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106 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

107 And the directory clause is amended as follows:

108 Delete line(s) 8-9

109 and insert:

110 Section 1. Paragraphs (d) and (s) of subsection (7) of
111 section 212.08, Florida Statutes, are amended to read:

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113

114 ===== T I T L E A M E N D M E N T =====

115 And the title is amended as follows:

116 Delete line(s) 4

117 and insert:

118 tax exemption for ostrich feed and for vinous and
119 alcoholic beverages provided for tastings; amending ss.
120 203.01, 212.0515, 212.06, 213.053, 220.192, and 496.404,
121 F.S.; conforming cross-references; providing an effective
122 date.