

By Senator Posey

24-03764-08

20082324__

1 A bill to be entitled

2 An act relating to the tax on sales, use, and other
3 transactions; repealing s. 212.031(9), F.S.; repealing the
4 exemption from the tax on the use of real property which
5 applies to charges for the rental, lease, sublease, or
6 license for the use of a skybox, luxury box, or other box
7 seats during a high school or college football game;
8 providing that the repeal is inapplicable to contracts
9 entered into before a specified date; providing that the
10 exempt status of charges imposed under any such contract
11 ends after a specified date; providing an effective date.
12

13 Be It Enacted by the Legislature of the State of Florida:
14

15 Section 1. Subsection (9) of section 212.031, Florida
16 Statutes, is repealed. This repeal does not affect contracts
17 entered into before July 1, 2008; however, the exempt status of
18 charges imposed under such a contract terminates no later than
19 January 1, 2011. In addition, this repeal does not affect any
20 exemption granted under chapter 212, Florida Statutes, to a
21 nonprofit organization that is qualified under s. 501(c)(3) of
22 the Internal Revenue Code of 1986, as amended.

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