

By the Committee on Higher Education; and Senators Posey and Fasano

589-06439-08

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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 exempt status of charges imposed under  
9 a contract entered into before a specified date will end  
10 after another specified date; providing an effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Subsection (9) of section 212.031, Florida  
15 Statutes, is repealed. The exempt status of charges imposed under  
16 a contract entered into before July 1, 2008, terminates no later  
17 than January 1, 2011.

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