

By Senator Deutch

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1                   A bill to be entitled  
2           An act relating to the tax on sales, use, and other  
3           transactions; amending ss. 212.03, 212.031, 212.04,  
4           212.05, 212.0501, 212.0506, 212.06, and 212.08, F.S.;  
5           providing for a 1 percent increase in the tax rate;  
6           amending s. 212.12, F.S.; revising brackets for  
7           calculating sales tax amounts; amending s. 212.20,  
8           F.S.; providing for distribution of revenues from the  
9           additional 1 percent increase in the tax rate;  
10          amending ss. 212.03, 212.031, 212.04, 212.05,  
11          212.0501, 212.0506, 212.06, and 212.08, F.S.;  
12          providing for a future 1 percent decrease in the tax  
13          rate; amending s. 212.12, F.S.; providing for future  
14          revision of brackets for calculating sales tax  
15          amounts; amending s. 212.20, F.S.; providing for  
16          future deletion of a provision providing for  
17          distribution of revenues from the additional 1 percent  
18          increase in the tax rate; amending ss. 11.45, 202.18,  
19          218.245, 218.65, and 288.1169, F.S.; conforming cross-  
20          references; repealing the 1 percent increase in the  
21          tax rate upon the repeal of a sufficient number of  
22          exemptions from the tax which are estimated by the  
23          Revenue Estimating Conference to generate at least an  
24          equivalent amount of revenues; identifying exemptions  
25          for consideration for repeal; providing effective  
26          dates.

27  
28   Be It Enacted by the Legislature of the State of Florida:  
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30 Section 1. Subsections (1), (3), and (6) of section 212.03,  
31 Florida Statutes, are amended to read:

32 212.03 Transient rentals tax; rate, procedure, enforcement,  
33 exemptions.—

34 (1) It is hereby declared to be the legislative intent that  
35 every person is exercising a taxable privilege who engages in  
36 the business of renting, leasing, letting, or granting a license  
37 to use any living quarters or sleeping or housekeeping  
38 accommodations in, from, or a part of, or in connection with any  
39 hotel, apartment house, roominghouse, or tourist or trailer  
40 camp. However, any person who rents, leases, lets, or grants a  
41 license to others to use, occupy, or enter upon any living  
42 quarters or sleeping or housekeeping accommodations in apartment  
43 houses, roominghouses, tourist camps, or trailer camps, and who  
44 exclusively enters into a bona fide written agreement for  
45 continuous residence for longer than 6 months in duration at  
46 such property is not exercising a taxable privilege. For the  
47 exercise of such taxable privilege, a tax is hereby levied in an  
48 amount equal to 7 ~~6~~ percent of and on the total rental charged  
49 for such living quarters or sleeping or housekeeping  
50 accommodations by the person charging or collecting the rental.  
51 Such tax shall apply to hotels, apartment houses, roominghouses,  
52 or tourist or trailer camps whether or not there is in  
53 connection with any of the same any dining rooms, cafes, or  
54 other places where meals or lunches are sold or served to  
55 guests.

56 (3) When rentals are received by way of property, goods,  
57 wares, merchandise, services, or other things of value, the tax  
58 shall be at the rate of 7 ~~6~~ percent of the value of the

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59 property, goods, wares, merchandise, services, or other things  
60 of value.

61 (6) It is the legislative intent that every person is  
62 engaging in a taxable privilege who leases or rents parking or  
63 storage spaces for motor vehicles in parking lots or garages,  
64 who leases or rents docking or storage spaces for boats in boat  
65 docks or marinas, or who leases or rents tie-down or storage  
66 space for aircraft at airports. For the exercise of this  
67 privilege, a tax is hereby levied at the rate of 7 ~~6~~ percent on  
68 the total rental charged.

69 Section 2. Paragraphs (c) and (d) of subsection (1) of  
70 section 212.031, Florida Statutes, are amended to read:

71 212.031 Tax on rental or license fee for use of real  
72 property.—

73 (1)

74 (c) For the exercise of such privilege, a tax is levied in  
75 an amount equal to 7 ~~6~~ percent of and on the total rent or  
76 license fee charged for such real property by the person  
77 charging or collecting the rental or license fee. The total rent  
78 or license fee charged for such real property shall include  
79 payments for the granting of a privilege to use or occupy real  
80 property for any purpose and shall include base rent, percentage  
81 rents, or similar charges. Such charges shall be included in the  
82 total rent or license fee subject to tax under this section  
83 whether or not they can be attributed to the ability of the  
84 lessor's or licensor's property as used or operated to attract  
85 customers. Payments for intrinsically valuable personal property  
86 such as franchises, trademarks, service marks, logos, or patents  
87 are not subject to tax under this section. In the case of a

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88 contractual arrangement that provides for both payments taxable  
89 as total rent or license fee and payments not subject to tax,  
90 the tax shall be based on a reasonable allocation of such  
91 payments and shall not apply to that portion which is for the  
92 nontaxable payments.

93 (d) When the rental or license fee of any such real  
94 property is paid by way of property, goods, wares, merchandise,  
95 services, or other thing of value, the tax shall be at the rate  
96 of 7 ~~6~~ percent of the value of the property, goods, wares,  
97 merchandise, services, or other thing of value.

98 Section 3. Paragraph (b) of subsection (1) and paragraph  
99 (a) of subsection (2) of section 212.04, Florida Statutes, are  
100 amended to read:

101 212.04 Admissions tax; rate, procedure, enforcement.-

102 (1)

103 (b) For the exercise of such privilege, a tax is levied at  
104 the rate of 7 ~~6~~ percent of sales price, or the actual value  
105 received from such admissions, which 7 ~~6~~ percent shall be added  
106 to and collected with all such admissions from the purchaser  
107 thereof, and such tax shall be paid for the exercise of the  
108 privilege as defined in the preceding paragraph. Each ticket  
109 must show on its face the actual sales price of the admission,  
110 or each dealer selling the admission must prominently display at  
111 the box office or other place where the admission charge is made  
112 a notice disclosing the price of the admission, and the tax  
113 shall be computed and collected on the basis of the actual price  
114 of the admission charged by the dealer. The sale price or actual  
115 value of admission shall, for the purpose of this chapter, be  
116 that price remaining after deduction of federal taxes and state

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117 or locally imposed or authorized seat surcharges, taxes, or  
118 fees, if any, imposed upon such admission. The sale price or  
119 actual value does not include separately stated ticket service  
120 charges that are imposed by a facility ticket office or a  
121 ticketing service and added to a separately stated, established  
122 ticket price. The rate of tax on each admission shall be  
123 according to the brackets established by s. 212.12(9).

124 (2) (a) 1. No tax shall be levied on admissions to athletic  
125 or other events sponsored by elementary schools, junior high  
126 schools, middle schools, high schools, community colleges,  
127 public or private colleges and universities, deaf and blind  
128 schools, facilities of the youth services programs of the  
129 Department of Children and Family Services, and state  
130 correctional institutions when only student, faculty, or inmate  
131 talent is used. However, this exemption shall not apply to  
132 admission to athletic events sponsored by a state university,  
133 and the proceeds of the tax collected on such admissions shall  
134 be retained and used by each institution to support women's  
135 athletics as provided in s. 1006.71(2)(c).

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

142 b. No tax shall be levied on admission charges to an event  
143 sponsored by a governmental entity, sports authority, or sports  
144 commission when held in a convention hall, exhibition hall,  
145 auditorium, stadium, theater, arena, civic center, performing

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146 arts center, or publicly owned recreational facility and when  
147 100 percent of the risk of success or failure lies with the  
148 sponsor of the event and 100 percent of the funds at risk for  
149 the event belong to the sponsor, and student or faculty talent  
150 is not exclusively used. As used in this sub-subparagraph, the  
151 terms "sports authority" and "sports commission" mean a  
152 nonprofit organization that is exempt from federal income tax  
153 under s. 501(c)(3) of the Internal Revenue Code and that  
154 contracts with a county or municipal government for the purpose  
155 of promoting and attracting sports-tourism events to the  
156 community with which it contracts. This sub-subparagraph is  
157 repealed July 1, 2009.

158 3. No tax shall be levied on an admission paid by a  
159 student, or on the student's behalf, to any required place of  
160 sport or recreation if the student's participation in the sport  
161 or recreational activity is required as a part of a program or  
162 activity sponsored by, and under the jurisdiction of, the  
163 student's educational institution, provided his or her  
164 attendance is as a participant and not as a spectator.

165 4. No tax shall be levied on admissions to the National  
166 Football League championship game, on admissions to any  
167 semifinal game or championship game of a national collegiate  
168 tournament, or on admissions to a Major League Baseball all-star  
169 game.

170 5. A participation fee or sponsorship fee imposed by a  
171 governmental entity as described in s. 212.08(6) for an athletic  
172 or recreational program is exempt when the governmental entity  
173 by itself, or in conjunction with an organization exempt under  
174 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,

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175 sponsors, administers, plans, supervises, directs, and controls  
176 the athletic or recreational program.

177         6. Also exempt from the tax imposed by this section to the  
178 extent provided in this subparagraph are admissions to live  
179 theater, live opera, or live ballet productions in this state  
180 which are sponsored by an organization that has received a  
181 determination from the Internal Revenue Service that the  
182 organization is exempt from federal income tax under s.  
183 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
184 the organization actively participates in planning and  
185 conducting the event, is responsible for the safety and success  
186 of the event, is organized for the purpose of sponsoring live  
187 theater, live opera, or live ballet productions in this state,  
188 has more than 10,000 subscribing members and has among the  
189 stated purposes in its charter the promotion of arts education  
190 in the communities which it serves, and will receive at least 20  
191 percent of the net profits, if any, of the events which the  
192 organization sponsors and will bear the risk of at least 20  
193 percent of the losses, if any, from the events which it sponsors  
194 if the organization employs other persons as agents to provide  
195 services in connection with a sponsored event. Prior to March 1  
196 of each year, such organization may apply to the department for  
197 a certificate of exemption for admissions to such events  
198 sponsored in this state by the organization during the  
199 immediately following state fiscal year. The application shall  
200 state the total dollar amount of admissions receipts collected  
201 by the organization or its agents from such events in this state  
202 sponsored by the organization or its agents in the year  
203 immediately preceding the year in which the organization applies

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204 for the exemption. Such organization shall receive the exemption  
205 only to the extent of \$1.5 million multiplied by the ratio that  
206 such receipts bear to the total of such receipts of all  
207 organizations applying for the exemption in such year; however,  
208 in no event shall such exemption granted to any organization  
209 exceed 7 ~~6~~ percent of such admissions receipts collected by the  
210 organization or its agents in the year immediately preceding the  
211 year in which the organization applies for the exemption. Each  
212 organization receiving the exemption shall report each month to  
213 the department the total admissions receipts collected from such  
214 events sponsored by the organization during the preceding month  
215 and shall remit to the department an amount equal to 7 ~~6~~ percent  
216 of such receipts reduced by any amount remaining under the  
217 exemption. Tickets for such events sold by such organizations  
218 shall not reflect the tax otherwise imposed under this section.

219 7. Also exempt from the tax imposed by this section are  
220 entry fees for participation in freshwater fishing tournaments.

221 8. Also exempt from the tax imposed by this section are  
222 participation or entry fees charged to participants in a game,  
223 race, or other sport or recreational event if spectators are  
224 charged a taxable admission to such event.

225 9. No tax shall be levied on admissions to any postseason  
226 collegiate football game sanctioned by the National Collegiate  
227 Athletic Association.

228 Section 4. Subsection (1) of section 212.05, Florida  
229 Statutes, is amended to read:

230 212.05 Sales, storage, use tax.—It is hereby declared to be  
231 the legislative intent that every person is exercising a taxable  
232 privilege who engages in the business of selling tangible



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233 personal property at retail in this state, including the  
234 business of making mail order sales, or who rents or furnishes  
235 any of the things or services taxable under this chapter, or who  
236 stores for use or consumption in this state any item or article  
237 of tangible personal property as defined herein and who leases  
238 or rents such property within the state.

239 (1) For the exercise of such privilege, a tax is levied on  
240 each taxable transaction or incident, which tax is due and  
241 payable as follows:

242 (a)1.a. At the rate of 7 ~~6~~ percent of the sales price of  
243 each item or article of tangible personal property when sold at  
244 retail in this state, computed on each taxable sale for the  
245 purpose of remitting the amount of tax due the state, and  
246 including each and every retail sale.

247 b. Each occasional or isolated sale of an aircraft, boat,  
248 mobile home, or motor vehicle of a class or type which is  
249 required to be registered, licensed, titled, or documented in  
250 this state or by the United States Government shall be subject  
251 to tax at the rate provided in this paragraph. The department  
252 shall by rule adopt any nationally recognized publication for  
253 valuation of used motor vehicles as the reference price list for  
254 any used motor vehicle which is required to be licensed pursuant  
255 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
256 party to an occasional or isolated sale of such a vehicle  
257 reports to the tax collector a sales price which is less than 80  
258 percent of the average loan price for the specified model and  
259 year of such vehicle as listed in the most recent reference  
260 price list, the tax levied under this paragraph shall be  
261 computed by the department on such average loan price unless the

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262 parties to the sale have provided to the tax collector an  
263 affidavit signed by each party, or other substantial proof,  
264 stating the actual sales price. Any party to such sale who  
265 reports a sales price less than the actual sales price is guilty  
266 of a misdemeanor of the first degree, punishable as provided in  
267 s. 775.082 or s. 775.083. The department shall collect or  
268 attempt to collect from such party any delinquent sales taxes.  
269 In addition, such party shall pay any tax due and any penalty  
270 and interest assessed plus a penalty equal to twice the amount  
271 of the additional tax owed. Notwithstanding any other provision  
272 of law, the Department of Revenue may waive or compromise any  
273 penalty imposed pursuant to this subparagraph.

274 2. This paragraph does not apply to the sale of a boat or  
275 aircraft by or through a registered dealer under this chapter to  
276 a purchaser who, at the time of taking delivery, is a  
277 nonresident of this state, does not make his or her permanent  
278 place of abode in this state, and is not engaged in carrying on  
279 in this state any employment, trade, business, or profession in  
280 which the boat or aircraft will be used in this state, or is a  
281 corporation none of the officers or directors of which is a  
282 resident of, or makes his or her permanent place of abode in,  
283 this state, or is a noncorporate entity that has no individual  
284 vested with authority to participate in the management,  
285 direction, or control of the entity's affairs who is a resident  
286 of, or makes his or her permanent abode in, this state. For  
287 purposes of this exemption, either a registered dealer acting on  
288 his or her own behalf as seller, a registered dealer acting as  
289 broker on behalf of a seller, or a registered dealer acting as  
290 broker on behalf of the purchaser may be deemed to be the

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291 selling dealer. This exemption shall not be allowed unless:

292 a. The purchaser removes a qualifying boat, as described in  
293 sub-subparagraph f., from the state within 90 days after the  
294 date of purchase or the purchaser removes a nonqualifying boat  
295 or an aircraft from this state within 10 days after the date of  
296 purchase or, when the boat or aircraft is repaired or altered,  
297 within 20 days after completion of the repairs or alterations;

298 b. The purchaser, within 30 days from the date of  
299 departure, shall provide the department with written proof that  
300 the purchaser licensed, registered, titled, or documented the  
301 boat or aircraft outside the state. If such written proof is  
302 unavailable, within 30 days the purchaser shall provide proof  
303 that the purchaser applied for such license, title,  
304 registration, or documentation. The purchaser shall forward to  
305 the department proof of title, license, registration, or  
306 documentation upon receipt.

307 c. The purchaser, within 10 days of removing the boat or  
308 aircraft from Florida, shall furnish the department with proof  
309 of removal in the form of receipts for fuel, dockage, slippage,  
310 tie-down, or hangaring from outside of Florida. The information  
311 so provided must clearly and specifically identify the boat or  
312 aircraft;

313 d. The selling dealer, within 5 days of the date of sale,  
314 shall provide to the department a copy of the sales invoice,  
315 closing statement, bills of sale, and the original affidavit  
316 signed by the purchaser attesting that he or she has read the  
317 provisions of this section;

318 e. The seller makes a copy of the affidavit a part of his  
319 or her record for as long as required by s. 213.35; and

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320 f. Unless the nonresident purchaser of a boat of 5 net tons  
321 of admeasurement or larger intends to remove the boat from this  
322 state within 10 days after the date of purchase or when the boat  
323 is repaired or altered, within 20 days after completion of the  
324 repairs or alterations, the nonresident purchaser shall apply to  
325 the selling dealer for a decal which authorizes 90 days after  
326 the date of purchase for removal of the boat. The department is  
327 authorized to issue decals in advance to dealers. The number of  
328 decals issued in advance to a dealer shall be consistent with  
329 the volume of the dealer's past sales of boats which qualify  
330 under this sub-subparagraph. The selling dealer or his or her  
331 agent shall mark and affix the decals to qualifying boats in the  
332 manner prescribed by the department, prior to delivery of the  
333 boat.

334 (I) The department is hereby authorized to charge dealers a  
335 fee sufficient to recover the costs of decals issued.

336 (II) The proceeds from the sale of decals will be deposited  
337 into the administrative trust fund.

338 (III) Decals shall display information to identify the boat  
339 as a qualifying boat under this sub-subparagraph, including, but  
340 not limited to, the decal's date of expiration.

341 (IV) The department is authorized to require dealers who  
342 purchase decals to file reports with the department and may  
343 prescribe all necessary records by rule. All such records are  
344 subject to inspection by the department.

345 (V) Any dealer or his or her agent who issues a decal  
346 falsely, fails to affix a decal, mismarks the expiration date of  
347 a decal, or fails to properly account for decals will be  
348 considered prima facie to have committed a fraudulent act to

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349 evade the tax and will be liable for payment of the tax plus a  
350 mandatory penalty of 200 percent of the tax, and shall be liable  
351 for fine and punishment as provided by law for a conviction of a  
352 misdemeanor of the first degree, as provided in s. 775.082 or s.  
353 775.083.

354 (VI) Any nonresident purchaser of a boat who removes a  
355 decal prior to permanently removing the boat from the state, or  
356 defaces, changes, modifies, or alters a decal in a manner  
357 affecting its expiration date prior to its expiration, or who  
358 causes or allows the same to be done by another, will be  
359 considered prima facie to have committed a fraudulent act to  
360 evade the tax and will be liable for payment of the tax plus a  
361 mandatory penalty of 200 percent of the tax, and shall be liable  
362 for fine and punishment as provided by law for a conviction of a  
363 misdemeanor of the first degree, as provided in s. 775.082 or s.  
364 775.083.

365 (VII) The department is authorized to adopt rules necessary  
366 to administer and enforce this subparagraph and to publish the  
367 necessary forms and instructions.

368 (VIII) The department is hereby authorized to adopt  
369 emergency rules pursuant to s. 120.54(4) to administer and  
370 enforce the provisions of this subparagraph.

371  
372 If the purchaser fails to remove the qualifying boat from this  
373 state within 90 days after purchase or a nonqualifying boat or  
374 an aircraft from this state within 10 days after purchase or,  
375 when the boat or aircraft is repaired or altered, within 20 days  
376 after completion of such repairs or alterations, or permits the  
377 boat or aircraft to return to this state within 6 months from

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378 the date of departure, or if the purchaser fails to furnish the  
379 department with any of the documentation required by this  
380 subparagraph within the prescribed time period, the purchaser  
381 shall be liable for use tax on the cost price of the boat or  
382 aircraft and, in addition thereto, payment of a penalty to the  
383 Department of Revenue equal to the tax payable. This penalty  
384 shall be in lieu of the penalty imposed by s. 212.12(2) and is  
385 mandatory and shall not be waived by the department. The 90-day  
386 period following the sale of a qualifying boat tax-exempt to a  
387 nonresident may not be tolled for any reason. Notwithstanding  
388 other provisions of this paragraph to the contrary, an aircraft  
389 purchased in this state under the provisions of this paragraph  
390 may be returned to this state for repairs within 6 months after  
391 the date of its departure without being in violation of the law  
392 and without incurring liability for the payment of tax or  
393 penalty on the purchase price of the aircraft if the aircraft is  
394 removed from this state within 20 days after the completion of  
395 the repairs and if such removal can be demonstrated by invoices  
396 for fuel, tie-down, hangar charges issued by out-of-state  
397 vendors or suppliers, or similar documentation.

398 (b) At the rate of 7 ~~6~~ percent of the cost price of each  
399 item or article of tangible personal property when the same is  
400 not sold but is used, consumed, distributed, or stored for use  
401 or consumption in this state; however, for tangible property  
402 originally purchased exempt from tax for use exclusively for  
403 lease and which is converted to the owner's own use, tax may be  
404 paid on the fair market value of the property at the time of  
405 conversion. If the fair market value of the property cannot be  
406 determined, use tax at the time of conversion shall be based on

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407 the owner's acquisition cost. Under no circumstances may the  
408 aggregate amount of sales tax from leasing the property and use  
409 tax due at the time of conversion be less than the total sales  
410 tax that would have been due on the original acquisition cost  
411 paid by the owner.

412 (c) At the rate of 7 ~~6~~ percent of the gross proceeds  
413 derived from the lease or rental of tangible personal property,  
414 as defined herein; however, the following special provisions  
415 apply to the lease or rental of motor vehicles:

416 1. When a motor vehicle is leased or rented for a period of  
417 less than 12 months:

418 a. If the motor vehicle is rented in Florida, the entire  
419 amount of such rental is taxable, even if the vehicle is dropped  
420 off in another state.

421 b. If the motor vehicle is rented in another state and  
422 dropped off in Florida, the rental is exempt from Florida tax.

423 2. Except as provided in subparagraph 3., for the lease or  
424 rental of a motor vehicle for a period of not less than 12  
425 months, sales tax is due on the lease or rental payments if the  
426 vehicle is registered in this state; provided, however, that no  
427 tax shall be due if the taxpayer documents use of the motor  
428 vehicle outside this state and tax is being paid on the lease or  
429 rental payments in another state.

430 3. The tax imposed by this chapter does not apply to the  
431 lease or rental of a commercial motor vehicle as defined in s.  
432 316.003(66)(a) to one lessee or rentee for a period of not less  
433 than 12 months when tax was paid on the purchase price of such  
434 vehicle by the lessor. To the extent tax was paid with respect  
435 to the purchase of such vehicle in another state, territory of

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436 the United States, or the District of Columbia, the Florida tax  
437 payable shall be reduced in accordance with the provisions of s.  
438 212.06(7). This subparagraph shall only be available when the  
439 lease or rental of such property is an established business or  
440 part of an established business or the same is incidental or  
441 germane to such business.

442 (d) At the rate of 7 ~~6~~ percent of the lease or rental price  
443 paid by a lessee or rentee, or contracted or agreed to be paid  
444 by a lessee or rentee, to the owner of the tangible personal  
445 property.

446 (e)1. At the rate of 7 ~~6~~ percent on charges for:

447 a. Prepaid calling arrangements. The tax on charges for  
448 prepaid calling arrangements shall be collected at the time of  
449 sale and remitted by the selling dealer.

450 (I) "Prepaid calling arrangement" means the separately  
451 stated retail sale by advance payment of communications services  
452 that consist exclusively of telephone calls originated by using  
453 an access number, authorization code, or other means that may be  
454 manually, electronically, or otherwise entered and that are sold  
455 in predetermined units or dollars whose number declines with use  
456 in a known amount.

457 (II) If the sale or recharge of the prepaid calling  
458 arrangement does not take place at the dealer's place of  
459 business, it shall be deemed to take place at the customer's  
460 shipping address or, if no item is shipped, at the customer's  
461 address or the location associated with the customer's mobile  
462 telephone number.

463 (III) The sale or recharge of a prepaid calling arrangement  
464 shall be treated as a sale of tangible personal property for



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465 purposes of this chapter, whether or not a tangible item  
466 evidencing such arrangement is furnished to the purchaser, and  
467 such sale within this state subjects the selling dealer to the  
468 jurisdiction of this state for purposes of this subsection.

469 b. The installation of telecommunication and telegraphic  
470 equipment.

471 c. Electrical power or energy, except that the tax rate for  
472 charges for electrical power or energy is 8 7 percent.

473 2. The provisions of s. 212.17(3), regarding credit for tax  
474 paid on charges subsequently found to be worthless, shall be  
475 equally applicable to any tax paid under the provisions of this  
476 section on charges for prepaid calling arrangements,  
477 telecommunication or telegraph services, or electric power  
478 subsequently found to be uncollectible. The word "charges" in  
479 this paragraph does not include any excise or similar tax levied  
480 by the Federal Government, any political subdivision of the  
481 state, or any municipality upon the purchase, sale, or recharge  
482 of prepaid calling arrangements or upon the purchase or sale of  
483 telecommunication, television system program, or telegraph  
484 service or electric power, which tax is collected by the seller  
485 from the purchaser.

486 (f) At the rate of 7 ~~6~~ percent on the sale, rental, use,  
487 consumption, or storage for use in this state of machines and  
488 equipment, and parts and accessories therefor, used in  
489 manufacturing, processing, compounding, producing, mining, or  
490 quarrying personal property for sale or to be used in furnishing  
491 communications, transportation, or public utility services.

492 (g)1. At the rate of 7 ~~6~~ percent on the retail price of  
493 newspapers and magazines sold or used in Florida.

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494           2. Notwithstanding other provisions of this chapter,  
495 inserts of printed materials which are distributed with a  
496 newspaper or magazine are a component part of the newspaper or  
497 magazine, and neither the sale nor use of such inserts is  
498 subject to tax when:

499           a. Printed by a newspaper or magazine publisher or  
500 commercial printer and distributed as a component part of a  
501 newspaper or magazine, which means that the items after being  
502 printed are delivered directly to a newspaper or magazine  
503 publisher by the printer for inclusion in editions of the  
504 distributed newspaper or magazine;

505           b. Such publications are labeled as part of the designated  
506 newspaper or magazine publication into which they are to be  
507 inserted; and

508           c. The purchaser of the insert presents a resale  
509 certificate to the vendor stating that the inserts are to be  
510 distributed as a component part of a newspaper or magazine.

511           (h)1. A tax is imposed at the rate of 5 4 percent on the  
512 charges for the use of coin-operated amusement machines. The tax  
513 shall be calculated by dividing the gross receipts from such  
514 charges for the applicable reporting period by a divisor,  
515 determined as provided in this subparagraph, to compute gross  
516 taxable sales, and then subtracting gross taxable sales from  
517 gross receipts to arrive at the amount of tax due. For counties  
518 that do not impose a discretionary sales surtax, the divisor is  
519 equal to 1.05 ~~1.04~~; for counties that impose a 0.5 percent  
520 discretionary sales surtax, the divisor is equal to 1.055 ~~1.045~~;  
521 for counties that impose a 1 percent discretionary sales surtax,  
522 the divisor is equal to 1.060 ~~1.050~~; and for counties that

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523 impose a 2 percent sales surtax, the divisor is equal to 1.070  
524 ~~1.060~~. If a county imposes a discretionary sales surtax that is  
525 not listed in this subparagraph, the department shall make the  
526 applicable divisor available in an electronic format or  
527 otherwise. Additional divisors shall bear the same mathematical  
528 relationship to the next higher and next lower divisors as the  
529 new surtax rate bears to the next higher and next lower surtax  
530 rates for which divisors have been established. When a machine  
531 is activated by a slug, token, coupon, or any similar device  
532 which has been purchased, the tax is on the price paid by the  
533 user of the device for such device.

534 2. As used in this paragraph, the term "operator" means any  
535 person who possesses a coin-operated amusement machine for the  
536 purpose of generating sales through that machine and who is  
537 responsible for removing the receipts from the machine.

538 a. If the owner of the machine is also the operator of it,  
539 he or she shall be liable for payment of the tax without any  
540 deduction for rent or a license fee paid to a location owner for  
541 the use of any real property on which the machine is located.

542 b. If the owner or lessee of the machine is also its  
543 operator, he or she shall be liable for payment of the tax on  
544 the purchase or lease of the machine, as well as the tax on  
545 sales generated through the machine.

546 c. If the proprietor of the business where the machine is  
547 located does not own the machine, he or she shall be deemed to  
548 be the lessee and operator of the machine and is responsible for  
549 the payment of the tax on sales, unless such responsibility is  
550 otherwise provided for in a written agreement between him or her  
551 and the machine owner.

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552           3.a. An operator of a coin-operated amusement machine may  
553 not operate or cause to be operated in this state any such  
554 machine until the operator has registered with the department  
555 and has conspicuously displayed an identifying certificate  
556 issued by the department. The identifying certificate shall be  
557 issued by the department upon application from the operator. The  
558 identifying certificate shall include a unique number, and the  
559 certificate shall be permanently marked with the operator's  
560 name, the operator's sales tax number, and the maximum number of  
561 machines to be operated under the certificate. An identifying  
562 certificate shall not be transferred from one operator to  
563 another. The identifying certificate must be conspicuously  
564 displayed on the premises where the coin-operated amusement  
565 machines are being operated.

566           b. The operator of the machine must obtain an identifying  
567 certificate before the machine is first operated in the state  
568 and by July 1 of each year thereafter. The annual fee for each  
569 certificate shall be based on the number of machines identified  
570 on the application times \$30 and is due and payable upon  
571 application for the identifying device. The application shall  
572 contain the operator's name, sales tax number, business address  
573 where the machines are being operated, and the number of  
574 machines in operation at that place of business by the operator.  
575 No operator may operate more machines than are listed on the  
576 certificate. A new certificate is required if more machines are  
577 being operated at that location than are listed on the  
578 certificate. The fee for the new certificate shall be based on  
579 the number of additional machines identified on the application  
580 form times \$30.

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581 c. A penalty of \$250 per machine is imposed on the operator  
582 for failing to properly obtain and display the required  
583 identifying certificate. A penalty of \$250 is imposed on the  
584 lessee of any machine placed in a place of business without a  
585 proper current identifying certificate. Such penalties shall  
586 apply in addition to all other applicable taxes, interest, and  
587 penalties.

588 d. Operators of coin-operated amusement machines must  
589 obtain a separate sales and use tax certificate of registration  
590 for each county in which such machines are located. One sales  
591 and use tax certificate of registration is sufficient for all of  
592 the operator's machines within a single county.

593 4. The provisions of this paragraph do not apply to coin-  
594 operated amusement machines owned and operated by churches or  
595 synagogues.

596 5. In addition to any other penalties imposed by this  
597 chapter, a person who knowingly and willfully violates any  
598 provision of this paragraph commits a misdemeanor of the second  
599 degree, punishable as provided in s. 775.082 or s. 775.083.

600 6. The department may adopt rules necessary to administer  
601 the provisions of this paragraph.

602 (i)1. At the rate of 7 ~~6~~ percent on charges for all:

603 a. Detective, burglar protection, and other protection  
604 services (SIC Industry Numbers 7381 and 7382). Any law  
605 enforcement officer, as defined in s. 943.10, who is performing  
606 approved duties as determined by his or her local law  
607 enforcement agency in his or her capacity as a law enforcement  
608 officer, and who is subject to the direct and immediate command  
609 of his or her law enforcement agency, and in the law enforcement

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610 officer's uniform as authorized by his or her law enforcement  
611 agency, is performing law enforcement and public safety services  
612 and is not performing detective, burglar protection, or other  
613 protective services, if the law enforcement officer is  
614 performing his or her approved duties in a geographical area in  
615 which the law enforcement officer has arrest jurisdiction. Such  
616 law enforcement and public safety services are not subject to  
617 tax irrespective of whether the duty is characterized as "extra  
618 duty," "off-duty," or "secondary employment," and irrespective  
619 of whether the officer is paid directly or through the officer's  
620 agency by an outside source. The term "law enforcement officer"  
621 includes full-time or part-time law enforcement officers, and  
622 any auxiliary law enforcement officer, when such auxiliary law  
623 enforcement officer is working under the direct supervision of a  
624 full-time or part-time law enforcement officer.

625 b. Nonresidential cleaning and nonresidential pest control  
626 services (SIC Industry Group Number 734).

627 2. As used in this paragraph, "SIC" means those  
628 classifications contained in the Standard Industrial  
629 Classification Manual, 1987, as published by the Office of  
630 Management and Budget, Executive Office of the President.

631 3. Charges for detective, burglar protection, and other  
632 protection security services performed in this state but used  
633 outside this state are exempt from taxation. Charges for  
634 detective, burglar protection, and other protection security  
635 services performed outside this state and used in this state are  
636 subject to tax.

637 4. If a transaction involves both the sale or use of a  
638 service taxable under this paragraph and the sale or use of a

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639 service or any other item not taxable under this chapter, the  
640 consideration paid must be separately identified and stated with  
641 respect to the taxable and exempt portions of the transaction or  
642 the entire transaction shall be presumed taxable. The burden  
643 shall be on the seller of the service or the purchaser of the  
644 service, whichever applicable, to overcome this presumption by  
645 providing documentary evidence as to which portion of the  
646 transaction is exempt from tax. The department is authorized to  
647 adjust the amount of consideration identified as the taxable and  
648 exempt portions of the transaction; however, a determination  
649 that the taxable and exempt portions are inaccurately stated and  
650 that the adjustment is applicable must be supported by  
651 substantial competent evidence.

652 5. Each seller of services subject to sales tax pursuant to  
653 this paragraph shall maintain a monthly log showing each  
654 transaction for which sales tax was not collected because the  
655 services meet the requirements of subparagraph 3. for out-of-  
656 state use. The log must identify the purchaser's name, location  
657 and mailing address, and federal employer identification number,  
658 if a business, or the social security number, if an individual,  
659 the service sold, the price of the service, the date of sale,  
660 the reason for the exemption, and the sales invoice number. The  
661 monthly log shall be maintained pursuant to the same  
662 requirements and subject to the same penalties imposed for the  
663 keeping of similar records pursuant to this chapter.

664 (j)1. Notwithstanding any other provision of this chapter,  
665 there is hereby levied a tax on the sale, use, consumption, or  
666 storage for use in this state of any coin or currency, whether  
667 in circulation or not, when such coin or currency:

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- 668           a. Is not legal tender;
- 669           b. If legal tender, is sold, exchanged, or traded at a rate  
670 in excess of its face value; or
- 671           c. Is sold, exchanged, or traded at a rate based on its  
672 precious metal content.
- 673           2. Such tax shall be at a rate of 7 ~~6~~ percent of the price  
674 at which the coin or currency is sold, exchanged, or traded,  
675 except that, with respect to a coin or currency which is legal  
676 tender of the United States and which is sold, exchanged, or  
677 traded, such tax shall not be levied.
- 678           3. There are exempt from this tax exchanges of coins or  
679 currency which are in general circulation in, and legal tender  
680 of, one nation for coins or currency which are in general  
681 circulation in, and legal tender of, another nation when  
682 exchanged solely for use as legal tender and at an exchange rate  
683 based on the relative value of each as a medium of exchange.
- 684           4. With respect to any transaction that involves the sale  
685 of coins or currency taxable under this paragraph in which the  
686 taxable amount represented by the sale of such coins or currency  
687 exceeds \$500, the entire amount represented by the sale of such  
688 coins or currency is exempt from the tax imposed under this  
689 paragraph. The dealer must maintain proper documentation, as  
690 prescribed by rule of the department, to identify that portion  
691 of a transaction which involves the sale of coins or currency  
692 and is exempt under this subparagraph.
- 693           (k) At the rate of 7 ~~6~~ percent of the sales price of each  
694 gallon of diesel fuel not taxed under chapter 206 purchased for  
695 use in a vessel.
- 696           (l) Florists located in this state are liable for sales tax



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697 on sales to retail customers regardless of where or by whom the  
698 items sold are to be delivered. Florists located in this state  
699 are not liable for sales tax on payments received from other  
700 florists for items delivered to customers in this state.

701 (m) Operators of game concessions or other concessionaires  
702 who customarily award tangible personal property as prizes may,  
703 in lieu of paying tax on the cost price of such property, pay  
704 tax on 25 percent of the gross receipts from such concession  
705 activity.

706 Section 5. Subsection (2) of section 212.0501, Florida  
707 Statutes, is amended to read:

708 212.0501 Tax on diesel fuel for business purposes;  
709 purchase, storage, and use.—

710 (2) Each person who purchases diesel fuel for consumption,  
711 use, or storage by a trade or business shall register as a  
712 dealer and remit a use tax, at the rate of 7 ~~6~~ percent, on the  
713 total cost price of diesel fuel consumed.

714 Section 6. Subsection (2) of section 212.0506, Florida  
715 Statutes, is amended to read:

716 212.0506 Taxation of service warranties.—

717 (2) For exercising such privilege, a tax is levied on each  
718 taxable transaction or incident, which tax is due and payable at  
719 the rate of 7 ~~6~~ percent on the total consideration received or  
720 to be received by any person for issuing and delivering any  
721 service warranty.

722 Section 7. Paragraph (a) of subsection (1) of section  
723 212.06, Florida Statutes, is amended to read:

724 212.06 Sales, storage, use tax; collectible from dealers;  
725 "dealer" defined; dealers to collect from purchasers;

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726 legislative intent as to scope of tax.—

727 (1) (a) The aforesaid tax at the rate of 7 ~~6~~ percent of the  
728 retail sales price as of the moment of sale, 7 ~~6~~ percent of the  
729 cost price as of the moment of purchase, or 7 ~~6~~ percent of the  
730 cost price as of the moment of commingling with the general mass  
731 of property in this state, as the case may be, shall be  
732 collectible from all dealers as herein defined on the sale at  
733 retail, the use, the consumption, the distribution, and the  
734 storage for use or consumption in this state of tangible  
735 personal property or services taxable under this chapter. The  
736 full amount of the tax on a credit sale, installment sale, or  
737 sale made on any kind of deferred payment plan shall be due at  
738 the moment of the transaction in the same manner as on a cash  
739 sale.

740 Section 8. Paragraph (c) of subsection (11) of section  
741 212.08, Florida Statutes, is amended to read:

742 212.08 Sales, rental, use, consumption, distribution, and  
743 storage tax; specified exemptions.—The sale at retail, the  
744 rental, the use, the consumption, the distribution, and the  
745 storage to be used or consumed in this state of the following  
746 are hereby specifically exempt from the tax imposed by this  
747 chapter.

748 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

749 (c) The maximum tax collectible under this subsection may  
750 not exceed 7 ~~6~~ percent of the sales price of such aircraft. No  
751 Florida tax may be imposed on the sale of such aircraft if the  
752 state in which the aircraft will be domiciled does not allow  
753 Florida sales or use tax to be credited against its sales or use  
754 tax. Furthermore, no tax may be imposed on the sale of such

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755 aircraft if the state in which the aircraft will be domiciled  
756 has enacted a sales and use tax exemption for flyable aircraft  
757 or if the aircraft will be domiciled outside the United States.

758 Section 9. Subsections (9), (10), and (11) of section  
759 212.12, Florida Statutes, are amended to read:

760 212.12 Dealer's credit for collecting tax; penalties for  
761 noncompliance; powers of Department of Revenue in dealing with  
762 delinquents; brackets applicable to taxable transactions;  
763 records required.-

764 (9) Taxes imposed by this chapter upon the privilege of the  
765 use, consumption, storage for consumption, or sale of tangible  
766 personal property, admissions, license fees, rentals,  
767 communication services, and upon the sale or use of services as  
768 herein taxed shall be collected upon the basis of an addition of  
769 the tax imposed by this chapter to the total price of such  
770 admissions, license fees, rentals, communication or other  
771 services, or sale price of such article or articles that are  
772 purchased, sold, or leased at any one time by or to a customer  
773 or buyer; the dealer, or person charged herein, is required to  
774 pay a privilege tax in the amount of the tax imposed by this  
775 chapter on the total of his or her gross sales of tangible  
776 personal property, admissions, license fees, rentals, and  
777 communication services or to collect a tax upon the sale or use  
778 of services, and such person or dealer shall add the tax imposed  
779 by this chapter to the price, license fee, rental, or  
780 admissions, and communication or other services and collect the  
781 total sum from the purchaser, admittee, licensee, lessee, or  
782 consumer. The department shall make available in an electronic  
783 format or otherwise the tax amounts and the following brackets

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784 applicable to all transactions taxable at the rate of 7 ~~6~~  
785 percent:

786 (a) On single sales of less than 10 cents, no tax shall be  
787 added.

788 (b) On single sales in amounts from 10 cents to 14 ~~16~~  
789 cents, both inclusive, 1 cent shall be added for taxes.

790 (c) On sales in amounts from 15 ~~17~~ cents to 28 ~~33~~ cents,  
791 both inclusive, 2 cents shall be added for taxes.

792 (d) On sales in amounts from 29 ~~34~~ cents to 42 ~~50~~ cents,  
793 both inclusive, 3 cents shall be added for taxes.

794 (e) On sales in amounts from 43 ~~51~~ cents to 57 ~~66~~ cents,  
795 both inclusive, 4 cents shall be added for taxes.

796 (f) On sales in amounts from 58 ~~67~~ cents to 71 ~~83~~ cents,  
797 both inclusive, 5 cents shall be added for taxes.

798 (g) On sales in amounts from 72 ~~84~~ cents to 85 ~~91~~, both  
799 inclusive, 6 cents shall be added for taxes.

800 (h) On sales in amounts from 86 cents to \$1, both  
801 inclusive, 7 cents shall be added for taxes.

802 (i) ~~(h)~~ On sales in amounts of more than \$1, 7 ~~6~~ percent  
803 shall be charged upon each dollar of price, plus the appropriate  
804 bracket charge upon any fractional part of a dollar.

805 (10) In counties which have adopted a discretionary sales  
806 surtax at the rate of 1 percent, the department shall make  
807 available in an electronic format or otherwise the tax amounts  
808 and the following brackets applicable to all taxable  
809 transactions that would otherwise have been transactions taxable  
810 at the rate of 7 ~~6~~ percent:

811 (a) On single sales of less than 10 cents, no tax shall be  
812 added.

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813 (b) On single sales in amounts from 10 cents to 12 ~~14~~  
814 cents, both inclusive, 1 cent shall be added for taxes.

815 (c) On sales in amounts from 13 ~~15~~ cents to 25 ~~28~~ cents,  
816 both inclusive, 2 cents shall be added for taxes.

817 (d) On sales in amounts from 26 ~~29~~ cents to 38 ~~42~~ cents,  
818 both inclusive, 3 cents shall be added for taxes.

819 (e) On sales in amounts from 39 ~~43~~ cents to 51 ~~57~~ cents,  
820 both inclusive, 4 cents shall be added for taxes.

821 (f) On sales in amounts from 52 ~~58~~ cents to 64 ~~71~~ cents,  
822 both inclusive, 5 cents shall be added for taxes.

823 (g) On sales in amounts from 65 ~~72~~ cents to 77 ~~85~~ cents,  
824 both inclusive, 6 cents shall be added for taxes.

825 (h) On sales in amounts from 78 ~~86~~ cents to 89 cents ~~\$1~~,  
826 both inclusive, 7 cents shall be added for taxes.

827 (i) On sales in amounts from 90 cents to \$1, both  
828 inclusive, 8 cents shall be added for taxes.

829 (j) ~~(i)~~ On sales in amounts from \$1 up to, and including,  
830 the first \$5,000 in price, 8 ~~7~~ percent shall be charged upon  
831 each dollar of price, plus the appropriate bracket charge upon  
832 any fractional part of a dollar.

833 (k) ~~(j)~~ On sales in amounts of more than \$5,000 in price, 8  
834 7 percent shall be added upon the first \$5,000 in price, and 7 ~~6~~  
835 percent shall be added upon each dollar of price in excess of  
836 the first \$5,000 in price, plus the bracket charges upon any  
837 fractional part of a dollar as provided for in subsection (9).

838 (11) The department shall make available in an electronic  
839 format or otherwise the tax amounts and brackets applicable to  
840 all taxable transactions that occur in counties that have a  
841 surtax at a rate other than 1 percent which transactions would

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842 otherwise have been transactions taxable at the rate of 7 ~~6~~  
843 percent. Likewise, the department shall make available in an  
844 electronic format or otherwise the tax amounts and brackets  
845 applicable to transactions taxable at 8 ~~7~~ percent pursuant to s.  
846 212.05(1)(e) and on transactions which would otherwise have been  
847 so taxable in counties which have adopted a discretionary sales  
848 surtax.

849 Section 10. Subsection (6) of section 212.20, Florida  
850 Statutes, is amended to read:

851 212.20 Funds collected, disposition; additional powers of  
852 department; operational expense; refund of taxes adjudicated  
853 unconstitutionally collected.—

854 (6) Distribution of all proceeds under this chapter and s.  
855 202.18(1)(b) and (2)(b) shall be as follows:

856 (a) Proceeds from the convention development taxes  
857 authorized under s. 212.0305 shall be reallocated to the  
858 Convention Development Tax Clearing Trust Fund.

859 (b) Proceeds from discretionary sales surtaxes imposed  
860 pursuant to ss. 212.054 and 212.055 shall be reallocated to the  
861 Discretionary Sales Surtax Clearing Trust Fund.

862 (c) Proceeds from the fees imposed under ss. 212.05(1)(h)3.  
863 and 212.18(3) shall remain with the General Revenue Fund.

864 (d) One-seventh of the proceeds of all other taxes and fees  
865 imposed pursuant to this chapter shall remain in the General  
866 Revenue Fund and be appropriated exclusively to fund K-20 public  
867 education. It is the intent of the Legislature that these funds  
868 be used for the purpose of avoiding and reversing decreases in  
869 funding. Priority consideration for funding shall be given to  
870 any program that was reduced or eliminated in the 2008-2009

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871 fiscal year. This paragraph expires July 1, 2012.

872 (e)~~(d)~~ The proceeds of all other taxes and fees imposed  
873 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
874 and (2)(b) shall be distributed as follows:

875 1. In any fiscal year, the greater of \$500 million, minus  
876 an amount equal to 4.6 percent of the proceeds of the taxes  
877 collected pursuant to chapter 201, or 5 percent of all other  
878 taxes and fees imposed pursuant to this chapter or remitted  
879 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
880 monthly installments into the General Revenue Fund.

881 2. Two-tenths of one percent shall be transferred to the  
882 Ecosystem Management and Restoration Trust Fund to be used for  
883 water quality improvement and water restoration projects.

884 3. After the distribution under subparagraphs 1. and 2.,  
885 8.814 percent of the amount remitted by a sales tax dealer  
886 located within a participating county pursuant to s. 218.61  
887 shall be transferred into the Local Government Half-cent Sales  
888 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
889 be transferred pursuant to this subparagraph to the Local  
890 Government Half-cent Sales Tax Clearing Trust Fund shall be  
891 reduced by 0.1 percent, and the department shall distribute this  
892 amount to the Public Employees Relations Commission Trust Fund  
893 less \$5,000 each month, which shall be added to the amount  
894 calculated in subparagraph 4. and distributed accordingly.

895 4. After the distribution under subparagraphs 1., 2., and  
896 3., 0.095 percent shall be transferred to the Local Government  
897 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
898 to s. 218.65.

899 5. After the distributions under subparagraphs 1., 2., 3.,

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900 and 4., 2.0440 percent of the available proceeds pursuant to  
901 this paragraph shall be transferred monthly to the Revenue  
902 Sharing Trust Fund for Counties pursuant to s. 218.215.

903 6. After the distributions under subparagraphs 1., 2., 3.,  
904 and 4., 1.3409 percent of the available proceeds pursuant to  
905 this paragraph shall be transferred monthly to the Revenue  
906 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If  
907 the total revenue to be distributed pursuant to this  
908 subparagraph is at least as great as the amount due from the  
909 Revenue Sharing Trust Fund for Municipalities and the former  
910 Municipal Financial Assistance Trust Fund in state fiscal year  
911 1999-2000, no municipality shall receive less than the amount  
912 due from the Revenue Sharing Trust Fund for Municipalities and  
913 the former Municipal Financial Assistance Trust Fund in state  
914 fiscal year 1999-2000. If the total proceeds to be distributed  
915 are less than the amount received in combination from the  
916 Revenue Sharing Trust Fund for Municipalities and the former  
917 Municipal Financial Assistance Trust Fund in state fiscal year  
918 1999-2000, each municipality shall receive an amount  
919 proportionate to the amount it was due in state fiscal year  
920 1999-2000.

921 7. Of the remaining proceeds:

922 a. In each fiscal year, the sum of \$29,915,500 shall be  
923 divided into as many equal parts as there are counties in the  
924 state, and one part shall be distributed to each county. The  
925 distribution among the several counties shall begin each fiscal  
926 year on or before January 5th and shall continue monthly for a  
927 total of 4 months. If a local or special law required that any  
928 moneys accruing to a county in fiscal year 1999-2000 under the



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929 then-existing provisions of s. 550.135 be paid directly to the  
930 district school board, special district, or a municipal  
931 government, such payment shall continue until such time that the  
932 local or special law is amended or repealed. The state covenants  
933 with holders of bonds or other instruments of indebtedness  
934 issued by local governments, special districts, or district  
935 school boards prior to July 1, 2000, that it is not the intent  
936 of this subparagraph to adversely affect the rights of those  
937 holders or relieve local governments, special districts, or  
938 district school boards of the duty to meet their obligations as  
939 a result of previous pledges or assignments or trusts entered  
940 into which obligated funds received from the distribution to  
941 county governments under then-existing s. 550.135. This  
942 distribution specifically is in lieu of funds distributed under  
943 s. 550.135 prior to July 1, 2000.

944       b. The department shall distribute \$166,667 monthly  
945 pursuant to s. 288.1162 to each applicant that has been  
946 certified as a "facility for a new professional sports  
947 franchise" or a "facility for a retained professional sports  
948 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
949 distributed monthly by the department to each applicant that has  
950 been certified as a "facility for a retained spring training  
951 franchise" pursuant to s. 288.1162; however, not more than  
952 \$416,670 may be distributed monthly in the aggregate to all  
953 certified facilities for a retained spring training franchise.  
954 Distributions shall begin 60 days following such certification  
955 and shall continue for not more than 30 years. Nothing contained  
956 in this paragraph shall be construed to allow an applicant  
957 certified pursuant to s. 288.1162 to receive more in

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958 distributions than actually expended by the applicant for the  
959 public purposes provided for in s. 288.1162(6).

960 c. Beginning 30 days after notice by the Office of Tourism,  
961 Trade, and Economic Development to the Department of Revenue  
962 that an applicant has been certified as the professional golf  
963 hall of fame pursuant to s. 288.1168 and is open to the public,  
964 \$166,667 shall be distributed monthly, for up to 300 months, to  
965 the applicant.

966 d. Beginning 30 days after notice by the Office of Tourism,  
967 Trade, and Economic Development to the Department of Revenue  
968 that the applicant has been certified as the International Game  
969 Fish Association World Center facility pursuant to s. 288.1169,  
970 and the facility is open to the public, \$83,333 shall be  
971 distributed monthly, for up to 168 months, to the applicant.  
972 This distribution is subject to reduction pursuant to s.  
973 288.1169. A lump sum payment of \$999,996 shall be made, after  
974 certification and before July 1, 2000.

975 8. All other proceeds shall remain with the General Revenue  
976 Fund.

977 Section 11. Effective July 1, 2012, subsections (1), (3),  
978 and (6) of section 212.03, Florida Statutes, as amended by this  
979 act, are amended to read:

980 212.03 Transient rentals tax; rate, procedure, enforcement,  
981 exemptions.—

982 (1) It is hereby declared to be the legislative intent that  
983 every person is exercising a taxable privilege who engages in  
984 the business of renting, leasing, letting, or granting a license  
985 to use any living quarters or sleeping or housekeeping  
986 accommodations in, from, or a part of, or in connection with any

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987 hotel, apartment house, roominghouse, or tourist or trailer  
988 camp. However, any person who rents, leases, lets, or grants a  
989 license to others to use, occupy, or enter upon any living  
990 quarters or sleeping or housekeeping accommodations in apartment  
991 houses, roominghouses, tourist camps, or trailer camps, and who  
992 exclusively enters into a bona fide written agreement for  
993 continuous residence for longer than 6 months in duration at  
994 such property is not exercising a taxable privilege. For the  
995 exercise of such taxable privilege, a tax is hereby levied in an  
996 amount equal to 6 7 percent of and on the total rental charged  
997 for such living quarters or sleeping or housekeeping  
998 accommodations by the person charging or collecting the rental.  
999 Such tax shall apply to hotels, apartment houses, roominghouses,  
1000 or tourist or trailer camps whether or not there is in  
1001 connection with any of the same any dining rooms, cafes, or  
1002 other places where meals or lunches are sold or served to  
1003 guests.

1004 (3) When rentals are received by way of property, goods,  
1005 wares, merchandise, services, or other things of value, the tax  
1006 shall be at the rate of 6 7 percent of the value of the  
1007 property, goods, wares, merchandise, services, or other things  
1008 of value.

1009 (6) It is the legislative intent that every person is  
1010 engaging in a taxable privilege who leases or rents parking or  
1011 storage spaces for motor vehicles in parking lots or garages,  
1012 who leases or rents docking or storage spaces for boats in boat  
1013 docks or marinas, or who leases or rents tie-down or storage  
1014 space for aircraft at airports. For the exercise of this  
1015 privilege, a tax is hereby levied at the rate of 6 7 percent on

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1016 the total rental charged.

1017 Section 12. Effective July 1, 2012, paragraphs (c) and (d)  
1018 of subsection (1) of section 212.031, Florida Statutes, as  
1019 amended by this act, are amended to read:

1020 212.031 Tax on rental or license fee for use of real  
1021 property.—

1022 (1)

1023 (c) For the exercise of such privilege, a tax is levied in  
1024 an amount equal to 6 7 percent of and on the total rent or  
1025 license fee charged for such real property by the person  
1026 charging or collecting the rental or license fee. The total rent  
1027 or license fee charged for such real property shall include  
1028 payments for the granting of a privilege to use or occupy real  
1029 property for any purpose and shall include base rent, percentage  
1030 rents, or similar charges. Such charges shall be included in the  
1031 total rent or license fee subject to tax under this section  
1032 whether or not they can be attributed to the ability of the  
1033 lessor's or licensor's property as used or operated to attract  
1034 customers. Payments for intrinsically valuable personal property  
1035 such as franchises, trademarks, service marks, logos, or patents  
1036 are not subject to tax under this section. In the case of a  
1037 contractual arrangement that provides for both payments taxable  
1038 as total rent or license fee and payments not subject to tax,  
1039 the tax shall be based on a reasonable allocation of such  
1040 payments and shall not apply to that portion which is for the  
1041 nontaxable payments.

1042 (d) When the rental or license fee of any such real  
1043 property is paid by way of property, goods, wares, merchandise,  
1044 services, or other thing of value, the tax shall be at the rate

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1045 of 6 7 percent of the value of the property, goods, wares,  
1046 merchandise, services, or other thing of value.

1047 Section 13. Effective July 1, 2012, paragraph (b) of  
1048 subsection (1) and paragraph (a) of subsection (2) of section  
1049 212.04, Florida Statutes, as amended by this act, are amended to  
1050 read:

1051 212.04 Admissions tax; rate, procedure, enforcement.—

1052 (1)

1053 (b) For the exercise of such privilege, a tax is levied at  
1054 the rate of 6 7 percent of sales price, or the actual value  
1055 received from such admissions, which 6 7 percent shall be added  
1056 to and collected with all such admissions from the purchaser  
1057 thereof, and such tax shall be paid for the exercise of the  
1058 privilege as defined in the preceding paragraph. Each ticket  
1059 must show on its face the actual sales price of the admission,  
1060 or each dealer selling the admission must prominently display at  
1061 the box office or other place where the admission charge is made  
1062 a notice disclosing the price of the admission, and the tax  
1063 shall be computed and collected on the basis of the actual price  
1064 of the admission charged by the dealer. The sale price or actual  
1065 value of admission shall, for the purpose of this chapter, be  
1066 that price remaining after deduction of federal taxes and state  
1067 or locally imposed or authorized seat surcharges, taxes, or  
1068 fees, if any, imposed upon such admission. The sale price or  
1069 actual value does not include separately stated ticket service  
1070 charges that are imposed by a facility ticket office or a  
1071 ticketing service and added to a separately stated, established  
1072 ticket price. The rate of tax on each admission shall be  
1073 according to the brackets established by s. 212.12(9).

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1074 (2) (a)1. No tax shall be levied on admissions to athletic  
1075 or other events sponsored by elementary schools, junior high  
1076 schools, middle schools, high schools, community colleges,  
1077 public or private colleges and universities, deaf and blind  
1078 schools, facilities of the youth services programs of the  
1079 Department of Children and Family Services, and state  
1080 correctional institutions when only student, faculty, or inmate  
1081 talent is used. However, this exemption shall not apply to  
1082 admission to athletic events sponsored by a state university,  
1083 and the proceeds of the tax collected on such admissions shall  
1084 be retained and used by each institution to support women's  
1085 athletics as provided in s. 1006.71(2)(c).

1086 2.a. No tax shall be levied on dues, membership fees, and  
1087 admission charges imposed by not-for-profit sponsoring  
1088 organizations. To receive this exemption, the sponsoring  
1089 organization must qualify as a not-for-profit entity under the  
1090 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,  
1091 as amended.

1092 b. No tax shall be levied on admission charges to an event  
1093 sponsored by a governmental entity, sports authority, or sports  
1094 commission when held in a convention hall, exhibition hall,  
1095 auditorium, stadium, theater, arena, civic center, performing  
1096 arts center, or publicly owned recreational facility and when  
1097 100 percent of the risk of success or failure lies with the  
1098 sponsor of the event and 100 percent of the funds at risk for  
1099 the event belong to the sponsor, and student or faculty talent  
1100 is not exclusively used. As used in this sub-subparagraph, the  
1101 terms "sports authority" and "sports commission" mean a  
1102 nonprofit organization that is exempt from federal income tax

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1103 under s. 501(c)(3) of the Internal Revenue Code and that  
1104 contracts with a county or municipal government for the purpose  
1105 of promoting and attracting sports-tourism events to the  
1106 community with which it contracts. This sub-subparagraph is  
1107 repealed July 1, 2009.

1108 3. No tax shall be levied on an admission paid by a  
1109 student, or on the student's behalf, to any required place of  
1110 sport or recreation if the student's participation in the sport  
1111 or recreational activity is required as a part of a program or  
1112 activity sponsored by, and under the jurisdiction of, the  
1113 student's educational institution, provided his or her  
1114 attendance is as a participant and not as a spectator.

1115 4. No tax shall be levied on admissions to the National  
1116 Football League championship game, on admissions to any  
1117 semifinal game or championship game of a national collegiate  
1118 tournament, or on admissions to a Major League Baseball all-star  
1119 game.

1120 5. A participation fee or sponsorship fee imposed by a  
1121 governmental entity as described in s. 212.08(6) for an athletic  
1122 or recreational program is exempt when the governmental entity  
1123 by itself, or in conjunction with an organization exempt under  
1124 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,  
1125 sponsors, administers, plans, supervises, directs, and controls  
1126 the athletic or recreational program.

1127 6. Also exempt from the tax imposed by this section to the  
1128 extent provided in this subparagraph are admissions to live  
1129 theater, live opera, or live ballet productions in this state  
1130 which are sponsored by an organization that has received a  
1131 determination from the Internal Revenue Service that the

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1132 organization is exempt from federal income tax under s.  
1133 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
1134 the organization actively participates in planning and  
1135 conducting the event, is responsible for the safety and success  
1136 of the event, is organized for the purpose of sponsoring live  
1137 theater, live opera, or live ballet productions in this state,  
1138 has more than 10,000 subscribing members and has among the  
1139 stated purposes in its charter the promotion of arts education  
1140 in the communities which it serves, and will receive at least 20  
1141 percent of the net profits, if any, of the events which the  
1142 organization sponsors and will bear the risk of at least 20  
1143 percent of the losses, if any, from the events which it sponsors  
1144 if the organization employs other persons as agents to provide  
1145 services in connection with a sponsored event. Prior to March 1  
1146 of each year, such organization may apply to the department for  
1147 a certificate of exemption for admissions to such events  
1148 sponsored in this state by the organization during the  
1149 immediately following state fiscal year. The application shall  
1150 state the total dollar amount of admissions receipts collected  
1151 by the organization or its agents from such events in this state  
1152 sponsored by the organization or its agents in the year  
1153 immediately preceding the year in which the organization applies  
1154 for the exemption. Such organization shall receive the exemption  
1155 only to the extent of \$1.5 million multiplied by the ratio that  
1156 such receipts bear to the total of such receipts of all  
1157 organizations applying for the exemption in such year; however,  
1158 in no event shall such exemption granted to any organization  
1159 exceed 6 7 percent of such admissions receipts collected by the  
1160 organization or its agents in the year immediately preceding the



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1161 year in which the organization applies for the exemption. Each  
1162 organization receiving the exemption shall report each month to  
1163 the department the total admissions receipts collected from such  
1164 events sponsored by the organization during the preceding month  
1165 and shall remit to the department an amount equal to 6 7 percent  
1166 of such receipts reduced by any amount remaining under the  
1167 exemption. Tickets for such events sold by such organizations  
1168 shall not reflect the tax otherwise imposed under this section.

1169 7. Also exempt from the tax imposed by this section are  
1170 entry fees for participation in freshwater fishing tournaments.

1171 8. Also exempt from the tax imposed by this section are  
1172 participation or entry fees charged to participants in a game,  
1173 race, or other sport or recreational event if spectators are  
1174 charged a taxable admission to such event.

1175 9. No tax shall be levied on admissions to any postseason  
1176 collegiate football game sanctioned by the National Collegiate  
1177 Athletic Association.

1178 Section 14. Effective July 1, 2012, subsection (1) of  
1179 section 212.05, Florida Statutes, as amended by this act, is  
1180 amended to read:

1181 212.05 Sales, storage, use tax.—It is hereby declared to be  
1182 the legislative intent that every person is exercising a taxable  
1183 privilege who engages in the business of selling tangible  
1184 personal property at retail in this state, including the  
1185 business of making mail order sales, or who rents or furnishes  
1186 any of the things or services taxable under this chapter, or who  
1187 stores for use or consumption in this state any item or article  
1188 of tangible personal property as defined herein and who leases  
1189 or rents such property within the state.

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1190 (1) For the exercise of such privilege, a tax is levied on  
1191 each taxable transaction or incident, which tax is due and  
1192 payable as follows:

1193 (a)1.a. At the rate of 6 7 percent of the sales price of  
1194 each item or article of tangible personal property when sold at  
1195 retail in this state, computed on each taxable sale for the  
1196 purpose of remitting the amount of tax due the state, and  
1197 including each and every retail sale.

1198 b. Each occasional or isolated sale of an aircraft, boat,  
1199 mobile home, or motor vehicle of a class or type which is  
1200 required to be registered, licensed, titled, or documented in  
1201 this state or by the United States Government shall be subject  
1202 to tax at the rate provided in this paragraph. The department  
1203 shall by rule adopt any nationally recognized publication for  
1204 valuation of used motor vehicles as the reference price list for  
1205 any used motor vehicle which is required to be licensed pursuant  
1206 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1207 party to an occasional or isolated sale of such a vehicle  
1208 reports to the tax collector a sales price which is less than 80  
1209 percent of the average loan price for the specified model and  
1210 year of such vehicle as listed in the most recent reference  
1211 price list, the tax levied under this paragraph shall be  
1212 computed by the department on such average loan price unless the  
1213 parties to the sale have provided to the tax collector an  
1214 affidavit signed by each party, or other substantial proof,  
1215 stating the actual sales price. Any party to such sale who  
1216 reports a sales price less than the actual sales price is guilty  
1217 of a misdemeanor of the first degree, punishable as provided in  
1218 s. 775.082 or s. 775.083. The department shall collect or

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1219 attempt to collect from such party any delinquent sales taxes.  
1220 In addition, such party shall pay any tax due and any penalty  
1221 and interest assessed plus a penalty equal to twice the amount  
1222 of the additional tax owed. Notwithstanding any other provision  
1223 of law, the Department of Revenue may waive or compromise any  
1224 penalty imposed pursuant to this subparagraph.

1225         2. This paragraph does not apply to the sale of a boat or  
1226 aircraft by or through a registered dealer under this chapter to  
1227 a purchaser who, at the time of taking delivery, is a  
1228 nonresident of this state, does not make his or her permanent  
1229 place of abode in this state, and is not engaged in carrying on  
1230 in this state any employment, trade, business, or profession in  
1231 which the boat or aircraft will be used in this state, or is a  
1232 corporation none of the officers or directors of which is a  
1233 resident of, or makes his or her permanent place of abode in,  
1234 this state, or is a noncorporate entity that has no individual  
1235 vested with authority to participate in the management,  
1236 direction, or control of the entity's affairs who is a resident  
1237 of, or makes his or her permanent abode in, this state. For  
1238 purposes of this exemption, either a registered dealer acting on  
1239 his or her own behalf as seller, a registered dealer acting as  
1240 broker on behalf of a seller, or a registered dealer acting as  
1241 broker on behalf of the purchaser may be deemed to be the  
1242 selling dealer. This exemption shall not be allowed unless:

1243         a. The purchaser removes a qualifying boat, as described in  
1244 sub-subparagraph f., from the state within 90 days after the  
1245 date of purchase or the purchaser removes a nonqualifying boat  
1246 or an aircraft from this state within 10 days after the date of  
1247 purchase or, when the boat or aircraft is repaired or altered,

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1248 within 20 days after completion of the repairs or alterations;

1249       b. The purchaser, within 30 days from the date of  
1250 departure, shall provide the department with written proof that  
1251 the purchaser licensed, registered, titled, or documented the  
1252 boat or aircraft outside the state. If such written proof is  
1253 unavailable, within 30 days the purchaser shall provide proof  
1254 that the purchaser applied for such license, title,  
1255 registration, or documentation. The purchaser shall forward to  
1256 the department proof of title, license, registration, or  
1257 documentation upon receipt.

1258       c. The purchaser, within 10 days of removing the boat or  
1259 aircraft from Florida, shall furnish the department with proof  
1260 of removal in the form of receipts for fuel, dockage, slippage,  
1261 tie-down, or hangaring from outside of Florida. The information  
1262 so provided must clearly and specifically identify the boat or  
1263 aircraft;

1264       d. The selling dealer, within 5 days of the date of sale,  
1265 shall provide to the department a copy of the sales invoice,  
1266 closing statement, bills of sale, and the original affidavit  
1267 signed by the purchaser attesting that he or she has read the  
1268 provisions of this section;

1269       e. The seller makes a copy of the affidavit a part of his  
1270 or her record for as long as required by s. 213.35; and

1271       f. Unless the nonresident purchaser of a boat of 5 net tons  
1272 of admeasurement or larger intends to remove the boat from this  
1273 state within 10 days after the date of purchase or when the boat  
1274 is repaired or altered, within 20 days after completion of the  
1275 repairs or alterations, the nonresident purchaser shall apply to  
1276 the selling dealer for a decal which authorizes 90 days after

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1277 the date of purchase for removal of the boat. The department is  
1278 authorized to issue decals in advance to dealers. The number of  
1279 decals issued in advance to a dealer shall be consistent with  
1280 the volume of the dealer's past sales of boats which qualify  
1281 under this sub-subparagraph. The selling dealer or his or her  
1282 agent shall mark and affix the decals to qualifying boats in the  
1283 manner prescribed by the department, prior to delivery of the  
1284 boat.

1285 (I) The department is hereby authorized to charge dealers a  
1286 fee sufficient to recover the costs of decals issued.

1287 (II) The proceeds from the sale of decals will be deposited  
1288 into the administrative trust fund.

1289 (III) Decals shall display information to identify the boat  
1290 as a qualifying boat under this sub-subparagraph, including, but  
1291 not limited to, the decal's date of expiration.

1292 (IV) The department is authorized to require dealers who  
1293 purchase decals to file reports with the department and may  
1294 prescribe all necessary records by rule. All such records are  
1295 subject to inspection by the department.

1296 (V) Any dealer or his or her agent who issues a decal  
1297 falsely, fails to affix a decal, mismarks the expiration date of  
1298 a decal, or fails to properly account for decals will be  
1299 considered prima facie to have committed a fraudulent act to  
1300 evade the tax and will be liable for payment of the tax plus a  
1301 mandatory penalty of 200 percent of the tax, and shall be liable  
1302 for fine and punishment as provided by law for a conviction of a  
1303 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1304 775.083.

1305 (VI) Any nonresident purchaser of a boat who removes a

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1306 decal prior to permanently removing the boat from the state, or  
1307 defaces, changes, modifies, or alters a decal in a manner  
1308 affecting its expiration date prior to its expiration, or who  
1309 causes or allows the same to be done by another, will be  
1310 considered prima facie to have committed a fraudulent act to  
1311 evade the tax and will be liable for payment of the tax plus a  
1312 mandatory penalty of 200 percent of the tax, and shall be liable  
1313 for fine and punishment as provided by law for a conviction of a  
1314 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1315 775.083.

1316 (VII) The department is authorized to adopt rules necessary  
1317 to administer and enforce this subparagraph and to publish the  
1318 necessary forms and instructions.

1319 (VIII) The department is hereby authorized to adopt  
1320 emergency rules pursuant to s. 120.54(4) to administer and  
1321 enforce the provisions of this subparagraph.

1322  
1323 If the purchaser fails to remove the qualifying boat from this  
1324 state within 90 days after purchase or a nonqualifying boat or  
1325 an aircraft from this state within 10 days after purchase or,  
1326 when the boat or aircraft is repaired or altered, within 20 days  
1327 after completion of such repairs or alterations, or permits the  
1328 boat or aircraft to return to this state within 6 months from  
1329 the date of departure, or if the purchaser fails to furnish the  
1330 department with any of the documentation required by this  
1331 subparagraph within the prescribed time period, the purchaser  
1332 shall be liable for use tax on the cost price of the boat or  
1333 aircraft and, in addition thereto, payment of a penalty to the  
1334 Department of Revenue equal to the tax payable. This penalty

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1335 shall be in lieu of the penalty imposed by s. 212.12(2) and is  
1336 mandatory and shall not be waived by the department. The 90-day  
1337 period following the sale of a qualifying boat tax-exempt to a  
1338 nonresident may not be tolled for any reason. Notwithstanding  
1339 other provisions of this paragraph to the contrary, an aircraft  
1340 purchased in this state under the provisions of this paragraph  
1341 may be returned to this state for repairs within 6 months after  
1342 the date of its departure without being in violation of the law  
1343 and without incurring liability for the payment of tax or  
1344 penalty on the purchase price of the aircraft if the aircraft is  
1345 removed from this state within 20 days after the completion of  
1346 the repairs and if such removal can be demonstrated by invoices  
1347 for fuel, tie-down, hangar charges issued by out-of-state  
1348 vendors or suppliers, or similar documentation.

1349 (b) At the rate of 6 7 percent of the cost price of each  
1350 item or article of tangible personal property when the same is  
1351 not sold but is used, consumed, distributed, or stored for use  
1352 or consumption in this state; however, for tangible property  
1353 originally purchased exempt from tax for use exclusively for  
1354 lease and which is converted to the owner's own use, tax may be  
1355 paid on the fair market value of the property at the time of  
1356 conversion. If the fair market value of the property cannot be  
1357 determined, use tax at the time of conversion shall be based on  
1358 the owner's acquisition cost. Under no circumstances may the  
1359 aggregate amount of sales tax from leasing the property and use  
1360 tax due at the time of conversion be less than the total sales  
1361 tax that would have been due on the original acquisition cost  
1362 paid by the owner.

1363 (c) At the rate of 6 7 percent of the gross proceeds

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1364 derived from the lease or rental of tangible personal property,  
1365 as defined herein; however, the following special provisions  
1366 apply to the lease or rental of motor vehicles:

1367 1. When a motor vehicle is leased or rented for a period of  
1368 less than 12 months:

1369 a. If the motor vehicle is rented in Florida, the entire  
1370 amount of such rental is taxable, even if the vehicle is dropped  
1371 off in another state.

1372 b. If the motor vehicle is rented in another state and  
1373 dropped off in Florida, the rental is exempt from Florida tax.

1374 2. Except as provided in subparagraph 3., for the lease or  
1375 rental of a motor vehicle for a period of not less than 12  
1376 months, sales tax is due on the lease or rental payments if the  
1377 vehicle is registered in this state; provided, however, that no  
1378 tax shall be due if the taxpayer documents use of the motor  
1379 vehicle outside this state and tax is being paid on the lease or  
1380 rental payments in another state.

1381 3. The tax imposed by this chapter does not apply to the  
1382 lease or rental of a commercial motor vehicle as defined in s.  
1383 316.003(66)(a) to one lessee or rentee for a period of not less  
1384 than 12 months when tax was paid on the purchase price of such  
1385 vehicle by the lessor. To the extent tax was paid with respect  
1386 to the purchase of such vehicle in another state, territory of  
1387 the United States, or the District of Columbia, the Florida tax  
1388 payable shall be reduced in accordance with the provisions of s.  
1389 212.06(7). This subparagraph shall only be available when the  
1390 lease or rental of such property is an established business or  
1391 part of an established business or the same is incidental or  
1392 germane to such business.



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1393 (d) At the rate of 6 ~~7~~ percent of the lease or rental price  
1394 paid by a lessee or rentee, or contracted or agreed to be paid  
1395 by a lessee or rentee, to the owner of the tangible personal  
1396 property.

1397 (e)1. At the rate of 6 ~~7~~ percent on charges for:

1398 a. Prepaid calling arrangements. The tax on charges for  
1399 prepaid calling arrangements shall be collected at the time of  
1400 sale and remitted by the selling dealer.

1401 (I) "Prepaid calling arrangement" means the separately  
1402 stated retail sale by advance payment of communications services  
1403 that consist exclusively of telephone calls originated by using  
1404 an access number, authorization code, or other means that may be  
1405 manually, electronically, or otherwise entered and that are sold  
1406 in predetermined units or dollars whose number declines with use  
1407 in a known amount.

1408 (II) If the sale or recharge of the prepaid calling  
1409 arrangement does not take place at the dealer's place of  
1410 business, it shall be deemed to take place at the customer's  
1411 shipping address or, if no item is shipped, at the customer's  
1412 address or the location associated with the customer's mobile  
1413 telephone number.

1414 (III) The sale or recharge of a prepaid calling arrangement  
1415 shall be treated as a sale of tangible personal property for  
1416 purposes of this chapter, whether or not a tangible item  
1417 evidencing such arrangement is furnished to the purchaser, and  
1418 such sale within this state subjects the selling dealer to the  
1419 jurisdiction of this state for purposes of this subsection.

1420 b. The installation of telecommunication and telegraphic  
1421 equipment.

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1422 c. Electrical power or energy, except that the tax rate for  
1423 charges for electrical power or energy is 7 & percent.

1424 2. The provisions of s. 212.17(3), regarding credit for tax  
1425 paid on charges subsequently found to be worthless, shall be  
1426 equally applicable to any tax paid under the provisions of this  
1427 section on charges for prepaid calling arrangements,  
1428 telecommunication or telegraph services, or electric power  
1429 subsequently found to be uncollectible. The word "charges" in  
1430 this paragraph does not include any excise or similar tax levied  
1431 by the Federal Government, any political subdivision of the  
1432 state, or any municipality upon the purchase, sale, or recharge  
1433 of prepaid calling arrangements or upon the purchase or sale of  
1434 telecommunication, television system program, or telegraph  
1435 service or electric power, which tax is collected by the seller  
1436 from the purchaser.

1437 (f) At the rate of 6 7 percent on the sale, rental, use,  
1438 consumption, or storage for use in this state of machines and  
1439 equipment, and parts and accessories therefor, used in  
1440 manufacturing, processing, compounding, producing, mining, or  
1441 quarrying personal property for sale or to be used in furnishing  
1442 communications, transportation, or public utility services.

1443 (g)1. At the rate of 6 7 percent on the retail price of  
1444 newspapers and magazines sold or used in Florida.

1445 2. Notwithstanding other provisions of this chapter,  
1446 inserts of printed materials which are distributed with a  
1447 newspaper or magazine are a component part of the newspaper or  
1448 magazine, and neither the sale nor use of such inserts is  
1449 subject to tax when:

1450 a. Printed by a newspaper or magazine publisher or

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1451 commercial printer and distributed as a component part of a  
1452 newspaper or magazine, which means that the items after being  
1453 printed are delivered directly to a newspaper or magazine  
1454 publisher by the printer for inclusion in editions of the  
1455 distributed newspaper or magazine;

1456 b. Such publications are labeled as part of the designated  
1457 newspaper or magazine publication into which they are to be  
1458 inserted; and

1459 c. The purchaser of the insert presents a resale  
1460 certificate to the vendor stating that the inserts are to be  
1461 distributed as a component part of a newspaper or magazine.

1462 (h)1. A tax is imposed at the rate of 4 ~~5~~ percent on the  
1463 charges for the use of coin-operated amusement machines. The tax  
1464 shall be calculated by dividing the gross receipts from such  
1465 charges for the applicable reporting period by a divisor,  
1466 determined as provided in this subparagraph, to compute gross  
1467 taxable sales, and then subtracting gross taxable sales from  
1468 gross receipts to arrive at the amount of tax due. For counties  
1469 that do not impose a discretionary sales surtax, the divisor is  
1470 equal to 1.04 ~~1.05~~; for counties that impose a 0.5 percent  
1471 discretionary sales surtax, the divisor is equal to 1.045 ~~1.055~~;  
1472 for counties that impose a 1 percent discretionary sales surtax,  
1473 the divisor is equal to 1.050 ~~1.060~~; and for counties that  
1474 impose a 2 percent sales surtax, the divisor is equal to 1.060  
1475 ~~1.070~~. If a county imposes a discretionary sales surtax that is  
1476 not listed in this subparagraph, the department shall make the  
1477 applicable divisor available in an electronic format or  
1478 otherwise. Additional divisors shall bear the same mathematical  
1479 relationship to the next higher and next lower divisors as the

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1480 new surtax rate bears to the next higher and next lower surtax  
1481 rates for which divisors have been established. When a machine  
1482 is activated by a slug, token, coupon, or any similar device  
1483 which has been purchased, the tax is on the price paid by the  
1484 user of the device for such device.

1485 2. As used in this paragraph, the term "operator" means any  
1486 person who possesses a coin-operated amusement machine for the  
1487 purpose of generating sales through that machine and who is  
1488 responsible for removing the receipts from the machine.

1489 a. If the owner of the machine is also the operator of it,  
1490 he or she shall be liable for payment of the tax without any  
1491 deduction for rent or a license fee paid to a location owner for  
1492 the use of any real property on which the machine is located.

1493 b. If the owner or lessee of the machine is also its  
1494 operator, he or she shall be liable for payment of the tax on  
1495 the purchase or lease of the machine, as well as the tax on  
1496 sales generated through the machine.

1497 c. If the proprietor of the business where the machine is  
1498 located does not own the machine, he or she shall be deemed to  
1499 be the lessee and operator of the machine and is responsible for  
1500 the payment of the tax on sales, unless such responsibility is  
1501 otherwise provided for in a written agreement between him or her  
1502 and the machine owner.

1503 3.a. An operator of a coin-operated amusement machine may  
1504 not operate or cause to be operated in this state any such  
1505 machine until the operator has registered with the department  
1506 and has conspicuously displayed an identifying certificate  
1507 issued by the department. The identifying certificate shall be  
1508 issued by the department upon application from the operator. The

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1509 identifying certificate shall include a unique number, and the  
1510 certificate shall be permanently marked with the operator's  
1511 name, the operator's sales tax number, and the maximum number of  
1512 machines to be operated under the certificate. An identifying  
1513 certificate shall not be transferred from one operator to  
1514 another. The identifying certificate must be conspicuously  
1515 displayed on the premises where the coin-operated amusement  
1516 machines are being operated.

1517       b. The operator of the machine must obtain an identifying  
1518 certificate before the machine is first operated in the state  
1519 and by July 1 of each year thereafter. The annual fee for each  
1520 certificate shall be based on the number of machines identified  
1521 on the application times \$30 and is due and payable upon  
1522 application for the identifying device. The application shall  
1523 contain the operator's name, sales tax number, business address  
1524 where the machines are being operated, and the number of  
1525 machines in operation at that place of business by the operator.  
1526 No operator may operate more machines than are listed on the  
1527 certificate. A new certificate is required if more machines are  
1528 being operated at that location than are listed on the  
1529 certificate. The fee for the new certificate shall be based on  
1530 the number of additional machines identified on the application  
1531 form times \$30.

1532       c. A penalty of \$250 per machine is imposed on the operator  
1533 for failing to properly obtain and display the required  
1534 identifying certificate. A penalty of \$250 is imposed on the  
1535 lessee of any machine placed in a place of business without a  
1536 proper current identifying certificate. Such penalties shall  
1537 apply in addition to all other applicable taxes, interest, and

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1538 penalties.

1539 d. Operators of coin-operated amusement machines must  
1540 obtain a separate sales and use tax certificate of registration  
1541 for each county in which such machines are located. One sales  
1542 and use tax certificate of registration is sufficient for all of  
1543 the operator's machines within a single county.

1544 4. The provisions of this paragraph do not apply to coin-  
1545 operated amusement machines owned and operated by churches or  
1546 synagogues.

1547 5. In addition to any other penalties imposed by this  
1548 chapter, a person who knowingly and willfully violates any  
1549 provision of this paragraph commits a misdemeanor of the second  
1550 degree, punishable as provided in s. 775.082 or s. 775.083.

1551 6. The department may adopt rules necessary to administer  
1552 the provisions of this paragraph.

1553 (i)1. At the rate of 6 ~~7~~ percent on charges for all:

1554 a. Detective, burglar protection, and other protection  
1555 services (SIC Industry Numbers 7381 and 7382). Any law  
1556 enforcement officer, as defined in s. 943.10, who is performing  
1557 approved duties as determined by his or her local law  
1558 enforcement agency in his or her capacity as a law enforcement  
1559 officer, and who is subject to the direct and immediate command  
1560 of his or her law enforcement agency, and in the law enforcement  
1561 officer's uniform as authorized by his or her law enforcement  
1562 agency, is performing law enforcement and public safety services  
1563 and is not performing detective, burglar protection, or other  
1564 protective services, if the law enforcement officer is  
1565 performing his or her approved duties in a geographical area in  
1566 which the law enforcement officer has arrest jurisdiction. Such

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1567 law enforcement and public safety services are not subject to  
1568 tax irrespective of whether the duty is characterized as "extra  
1569 duty," "off-duty," or "secondary employment," and irrespective  
1570 of whether the officer is paid directly or through the officer's  
1571 agency by an outside source. The term "law enforcement officer"  
1572 includes full-time or part-time law enforcement officers, and  
1573 any auxiliary law enforcement officer, when such auxiliary law  
1574 enforcement officer is working under the direct supervision of a  
1575 full-time or part-time law enforcement officer.

1576 b. Nonresidential cleaning and nonresidential pest control  
1577 services (SIC Industry Group Number 734).

1578 2. As used in this paragraph, "SIC" means those  
1579 classifications contained in the Standard Industrial  
1580 Classification Manual, 1987, as published by the Office of  
1581 Management and Budget, Executive Office of the President.

1582 3. Charges for detective, burglar protection, and other  
1583 protection security services performed in this state but used  
1584 outside this state are exempt from taxation. Charges for  
1585 detective, burglar protection, and other protection security  
1586 services performed outside this state and used in this state are  
1587 subject to tax.

1588 4. If a transaction involves both the sale or use of a  
1589 service taxable under this paragraph and the sale or use of a  
1590 service or any other item not taxable under this chapter, the  
1591 consideration paid must be separately identified and stated with  
1592 respect to the taxable and exempt portions of the transaction or  
1593 the entire transaction shall be presumed taxable. The burden  
1594 shall be on the seller of the service or the purchaser of the  
1595 service, whichever applicable, to overcome this presumption by

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1596 providing documentary evidence as to which portion of the  
1597 transaction is exempt from tax. The department is authorized to  
1598 adjust the amount of consideration identified as the taxable and  
1599 exempt portions of the transaction; however, a determination  
1600 that the taxable and exempt portions are inaccurately stated and  
1601 that the adjustment is applicable must be supported by  
1602 substantial competent evidence.

1603 5. Each seller of services subject to sales tax pursuant to  
1604 this paragraph shall maintain a monthly log showing each  
1605 transaction for which sales tax was not collected because the  
1606 services meet the requirements of subparagraph 3. for out-of-  
1607 state use. The log must identify the purchaser's name, location  
1608 and mailing address, and federal employer identification number,  
1609 if a business, or the social security number, if an individual,  
1610 the service sold, the price of the service, the date of sale,  
1611 the reason for the exemption, and the sales invoice number. The  
1612 monthly log shall be maintained pursuant to the same  
1613 requirements and subject to the same penalties imposed for the  
1614 keeping of similar records pursuant to this chapter.

1615 (j)1. Notwithstanding any other provision of this chapter,  
1616 there is hereby levied a tax on the sale, use, consumption, or  
1617 storage for use in this state of any coin or currency, whether  
1618 in circulation or not, when such coin or currency:

- 1619 a. Is not legal tender;  
1620 b. If legal tender, is sold, exchanged, or traded at a rate  
1621 in excess of its face value; or  
1622 c. Is sold, exchanged, or traded at a rate based on its  
1623 precious metal content.

1624 2. Such tax shall be at a rate of 6 7 percent of the price



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1625 at which the coin or currency is sold, exchanged, or traded,  
1626 except that, with respect to a coin or currency which is legal  
1627 tender of the United States and which is sold, exchanged, or  
1628 traded, such tax shall not be levied.

1629 3. There are exempt from this tax exchanges of coins or  
1630 currency which are in general circulation in, and legal tender  
1631 of, one nation for coins or currency which are in general  
1632 circulation in, and legal tender of, another nation when  
1633 exchanged solely for use as legal tender and at an exchange rate  
1634 based on the relative value of each as a medium of exchange.

1635 4. With respect to any transaction that involves the sale  
1636 of coins or currency taxable under this paragraph in which the  
1637 taxable amount represented by the sale of such coins or currency  
1638 exceeds \$500, the entire amount represented by the sale of such  
1639 coins or currency is exempt from the tax imposed under this  
1640 paragraph. The dealer must maintain proper documentation, as  
1641 prescribed by rule of the department, to identify that portion  
1642 of a transaction which involves the sale of coins or currency  
1643 and is exempt under this subparagraph.

1644 (k) At the rate of 6 7 percent of the sales price of each  
1645 gallon of diesel fuel not taxed under chapter 206 purchased for  
1646 use in a vessel.

1647 (l) Florists located in this state are liable for sales tax  
1648 on sales to retail customers regardless of where or by whom the  
1649 items sold are to be delivered. Florists located in this state  
1650 are not liable for sales tax on payments received from other  
1651 florists for items delivered to customers in this state.

1652 (m) Operators of game concessions or other concessionaires  
1653 who customarily award tangible personal property as prizes may,

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1654 in lieu of paying tax on the cost price of such property, pay  
1655 tax on 25 percent of the gross receipts from such concession  
1656 activity.

1657 Section 15. Effective July 1, 2012, subsection (2) of  
1658 section 212.0501, Florida Statutes, as amended by this act, is  
1659 amended to read:

1660 212.0501 Tax on diesel fuel for business purposes;  
1661 purchase, storage, and use.—

1662 (2) Each person who purchases diesel fuel for consumption,  
1663 use, or storage by a trade or business shall register as a  
1664 dealer and remit a use tax, at the rate of 6 7 percent, on the  
1665 total cost price of diesel fuel consumed.

1666 Section 16. Effective July 1, 2012, subsection (2) of  
1667 section 212.0506, Florida Statutes, as amended by this act, is  
1668 amended to read:

1669 212.0506 Taxation of service warranties.—

1670 (2) For exercising such privilege, a tax is levied on each  
1671 taxable transaction or incident, which tax is due and payable at  
1672 the rate of 6 7 percent on the total consideration received or  
1673 to be received by any person for issuing and delivering any  
1674 service warranty.

1675 Section 17. Effective July 1, 2012, paragraph (a) of  
1676 subsection (1) of section 212.06, Florida Statutes, as amended  
1677 by this act, is amended to read:

1678 212.06 Sales, storage, use tax; collectible from dealers;  
1679 "dealer" defined; dealers to collect from purchasers;  
1680 legislative intent as to scope of tax.—

1681 (1) (a) The aforesaid tax at the rate of 6 7 percent of the  
1682 retail sales price as of the moment of sale, 6 7 percent of the

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1683 cost price as of the moment of purchase, or 6 ~~7~~ percent of the  
1684 cost price as of the moment of commingling with the general mass  
1685 of property in this state, as the case may be, shall be  
1686 collectible from all dealers as herein defined on the sale at  
1687 retail, the use, the consumption, the distribution, and the  
1688 storage for use or consumption in this state of tangible  
1689 personal property or services taxable under this chapter. The  
1690 full amount of the tax on a credit sale, installment sale, or  
1691 sale made on any kind of deferred payment plan shall be due at  
1692 the moment of the transaction in the same manner as on a cash  
1693 sale.

1694 Section 18. Effective July 1, 2012, paragraph (c) of  
1695 subsection (11) of section 212.08, Florida Statutes, as amended  
1696 by this act, is amended to read:

1697 212.08 Sales, rental, use, consumption, distribution, and  
1698 storage tax; specified exemptions.—The sale at retail, the  
1699 rental, the use, the consumption, the distribution, and the  
1700 storage to be used or consumed in this state of the following  
1701 are hereby specifically exempt from the tax imposed by this  
1702 chapter.

1703 (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

1704 (c) The maximum tax collectible under this subsection may  
1705 not exceed 6 ~~7~~ percent of the sales price of such aircraft. No  
1706 Florida tax may be imposed on the sale of such aircraft if the  
1707 state in which the aircraft will be domiciled does not allow  
1708 Florida sales or use tax to be credited against its sales or use  
1709 tax. Furthermore, no tax may be imposed on the sale of such  
1710 aircraft if the state in which the aircraft will be domiciled  
1711 has enacted a sales and use tax exemption for flyable aircraft

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1712 or if the aircraft will be domiciled outside the United States.

1713 Section 19. Effective July 1, 2012, subsections (9), (10),  
1714 and (11) of section 212.12, Florida Statutes, as amended by this  
1715 act, are amended to read:

1716 212.12 Dealer's credit for collecting tax; penalties for  
1717 noncompliance; powers of Department of Revenue in dealing with  
1718 delinquents; brackets applicable to taxable transactions;  
1719 records required.-

1720 (9) Taxes imposed by this chapter upon the privilege of the  
1721 use, consumption, storage for consumption, or sale of tangible  
1722 personal property, admissions, license fees, rentals,  
1723 communication services, and upon the sale or use of services as  
1724 herein taxed shall be collected upon the basis of an addition of  
1725 the tax imposed by this chapter to the total price of such  
1726 admissions, license fees, rentals, communication or other  
1727 services, or sale price of such article or articles that are  
1728 purchased, sold, or leased at any one time by or to a customer  
1729 or buyer; the dealer, or person charged herein, is required to  
1730 pay a privilege tax in the amount of the tax imposed by this  
1731 chapter on the total of his or her gross sales of tangible  
1732 personal property, admissions, license fees, rentals, and  
1733 communication services or to collect a tax upon the sale or use  
1734 of services, and such person or dealer shall add the tax imposed  
1735 by this chapter to the price, license fee, rental, or  
1736 admissions, and communication or other services and collect the  
1737 total sum from the purchaser, admittee, licensee, lessee, or  
1738 consumer. The department shall make available in an electronic  
1739 format or otherwise the tax amounts and the following brackets  
1740 applicable to all transactions taxable at the rate of 6 7

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1741 percent:

1742 (a) On single sales of less than 10 cents, no tax shall be  
1743 added.

1744 (b) On single sales in amounts from 10 cents to 16 ~~14~~  
1745 cents, both inclusive, 1 cent shall be added for taxes.

1746 (c) On sales in amounts from 17 ~~15~~ cents to 33 ~~28~~ cents,  
1747 both inclusive, 2 cents shall be added for taxes.

1748 (d) On sales in amounts from 34 ~~29~~ cents to 50 ~~42~~ cents,  
1749 both inclusive, 3 cents shall be added for taxes.

1750 (e) On sales in amounts from 51 ~~43~~ cents to 66 ~~57~~ cents,  
1751 both inclusive, 4 cents shall be added for taxes.

1752 (f) On sales in amounts from 67 ~~58~~ cents to 83 ~~71~~ cents,  
1753 both inclusive, 5 cents shall be added for taxes.

1754 (g) On sales in amounts from 84 ~~72~~ cents to \$1 ~~85~~, both  
1755 inclusive, 6 cents shall be added for taxes.

1756 ~~(h) On sales in amounts from 86 cents to \$1, both~~  
1757 ~~inclusive, 7 cents shall be added for taxes.~~

1758 (h) ~~(i)~~ On sales in amounts of more than \$1, 6 ~~7~~ percent  
1759 shall be charged upon each dollar of price, plus the appropriate  
1760 bracket charge upon any fractional part of a dollar.

1761 (10) In counties which have adopted a discretionary sales  
1762 surtax at the rate of 1 percent, the department shall make  
1763 available in an electronic format or otherwise the tax amounts  
1764 and the following brackets applicable to all taxable  
1765 transactions that would otherwise have been transactions taxable  
1766 at the rate of 6 ~~7~~ percent:

1767 (a) On single sales of less than 10 cents, no tax shall be  
1768 added.

1769 (b) On single sales in amounts from 10 cents to 14 ~~12~~

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1770 cents, both inclusive, 1 cent shall be added for taxes.

1771 (c) On sales in amounts from 15 ~~13~~ cents to 28 ~~25~~ cents,  
1772 both inclusive, 2 cents shall be added for taxes.

1773 (d) On sales in amounts from 29 ~~26~~ cents to 42 ~~38~~ cents,  
1774 both inclusive, 3 cents shall be added for taxes.

1775 (e) On sales in amounts from 43 ~~39~~ cents to 57 ~~51~~ cents,  
1776 both inclusive, 4 cents shall be added for taxes.

1777 (f) On sales in amounts from 58 ~~52~~ cents to 71 ~~64~~ cents,  
1778 both inclusive, 5 cents shall be added for taxes.

1779 (g) On sales in amounts from 72 ~~65~~ cents to 85 ~~77~~ cents,  
1780 both inclusive, 6 cents shall be added for taxes.

1781 (h) On sales in amounts from 86 ~~78~~ cents to \$1 ~~89 cents~~,  
1782 both inclusive, 7 cents shall be added for taxes.

1783 ~~(i) On sales in amounts from 90 cents to \$1, both~~  
1784 ~~inclusive, 8 cents shall be added for taxes.~~

1785 ~~(i)-(j)~~ On sales in amounts from \$1 up to, and including,  
1786 the first \$5,000 in price, 7 ~~8~~ percent shall be charged upon  
1787 each dollar of price, plus the appropriate bracket charge upon  
1788 any fractional part of a dollar.

1789 ~~(j)-(k)~~ On sales in amounts of more than \$5,000 in price, 7  
1790 ~~8~~ percent shall be added upon the first \$5,000 in price, and 6 ~~7~~  
1791 percent shall be added upon each dollar of price in excess of  
1792 the first \$5,000 in price, plus the bracket charges upon any  
1793 fractional part of a dollar as provided for in subsection (9).

1794 (11) The department shall make available in an electronic  
1795 format or otherwise the tax amounts and brackets applicable to  
1796 all taxable transactions that occur in counties that have a  
1797 surtax at a rate other than 1 percent which transactions would  
1798 otherwise have been transactions taxable at the rate of 6 ~~7~~

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1799 percent. Likewise, the department shall make available in an  
1800 electronic format or otherwise the tax amounts and brackets  
1801 applicable to transactions taxable at 7 & percent pursuant to s.  
1802 212.05(1)(e) and on transactions which would otherwise have been  
1803 so taxable in counties which have adopted a discretionary sales  
1804 surtax.

1805 Section 20. Effective July 1, 2012, subsection (6) of  
1806 section 212.20, Florida Statutes, as amended by this act, is  
1807 amended to read:

1808 212.20 Funds collected, disposition; additional powers of  
1809 department; operational expense; refund of taxes adjudicated  
1810 unconstitutionally collected.—

1811 (6) Distribution of all proceeds under this chapter and s.  
1812 202.18(1)(b) and (2)(b) shall be as follows:

1813 (a) Proceeds from the convention development taxes  
1814 authorized under s. 212.0305 shall be reallocated to the  
1815 Convention Development Tax Clearing Trust Fund.

1816 (b) Proceeds from discretionary sales surtaxes imposed  
1817 pursuant to ss. 212.054 and 212.055 shall be reallocated to the  
1818 Discretionary Sales Surtax Clearing Trust Fund.

1819 (c) Proceeds from the fees imposed under ss. 212.05(1)(h)3.  
1820 and 212.18(3) shall remain with the General Revenue Fund.

1821 ~~(d) One seventh of the proceeds of all other taxes and fees~~  
1822 ~~imposed pursuant to this chapter shall remain in the General~~  
1823 ~~Revenue Fund and be appropriated exclusively to fund K-20 public~~  
1824 ~~education. It is the intent of the Legislature that these funds~~  
1825 ~~be used for the purpose of avoiding and reversing decreases in~~  
1826 ~~funding. Priority consideration for funding shall be given to~~  
1827 ~~any program that was reduced or eliminated in the 2008-2009~~

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1828 ~~fiscal year. This paragraph expires July 1, 2012.~~

1829 (d)~~(e)~~ The proceeds of all other taxes and fees imposed  
1830 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
1831 and (2)(b) shall be distributed as follows:

1832 1. In any fiscal year, the greater of \$500 million, minus  
1833 an amount equal to 4.6 percent of the proceeds of the taxes  
1834 collected pursuant to chapter 201, or 5 percent of all other  
1835 taxes and fees imposed pursuant to this chapter or remitted  
1836 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
1837 monthly installments into the General Revenue Fund.

1838 2. Two-tenths of one percent shall be transferred to the  
1839 Ecosystem Management and Restoration Trust Fund to be used for  
1840 water quality improvement and water restoration projects.

1841 3. After the distribution under subparagraphs 1. and 2.,  
1842 8.814 percent of the amount remitted by a sales tax dealer  
1843 located within a participating county pursuant to s. 218.61  
1844 shall be transferred into the Local Government Half-cent Sales  
1845 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
1846 be transferred pursuant to this subparagraph to the Local  
1847 Government Half-cent Sales Tax Clearing Trust Fund shall be  
1848 reduced by 0.1 percent, and the department shall distribute this  
1849 amount to the Public Employees Relations Commission Trust Fund  
1850 less \$5,000 each month, which shall be added to the amount  
1851 calculated in subparagraph 4. and distributed accordingly.

1852 4. After the distribution under subparagraphs 1., 2., and  
1853 3., 0.095 percent shall be transferred to the Local Government  
1854 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
1855 to s. 218.65.

1856 5. After the distributions under subparagraphs 1., 2., 3.,



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1857 and 4., 2.0440 percent of the available proceeds pursuant to  
1858 this paragraph shall be transferred monthly to the Revenue  
1859 Sharing Trust Fund for Counties pursuant to s. 218.215.

1860 6. After the distributions under subparagraphs 1., 2., 3.,  
1861 and 4., 1.3409 percent of the available proceeds pursuant to  
1862 this paragraph shall be transferred monthly to the Revenue  
1863 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If  
1864 the total revenue to be distributed pursuant to this  
1865 subparagraph is at least as great as the amount due from the  
1866 Revenue Sharing Trust Fund for Municipalities and the former  
1867 Municipal Financial Assistance Trust Fund in state fiscal year  
1868 1999-2000, no municipality shall receive less than the amount  
1869 due from the Revenue Sharing Trust Fund for Municipalities and  
1870 the former Municipal Financial Assistance Trust Fund in state  
1871 fiscal year 1999-2000. If the total proceeds to be distributed  
1872 are less than the amount received in combination from the  
1873 Revenue Sharing Trust Fund for Municipalities and the former  
1874 Municipal Financial Assistance Trust Fund in state fiscal year  
1875 1999-2000, each municipality shall receive an amount  
1876 proportionate to the amount it was due in state fiscal year  
1877 1999-2000.

1878 7. Of the remaining proceeds:

1879 a. In each fiscal year, the sum of \$29,915,500 shall be  
1880 divided into as many equal parts as there are counties in the  
1881 state, and one part shall be distributed to each county. The  
1882 distribution among the several counties shall begin each fiscal  
1883 year on or before January 5th and shall continue monthly for a  
1884 total of 4 months. If a local or special law required that any  
1885 moneys accruing to a county in fiscal year 1999-2000 under the

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1886 then-existing provisions of s. 550.135 be paid directly to the  
1887 district school board, special district, or a municipal  
1888 government, such payment shall continue until such time that the  
1889 local or special law is amended or repealed. The state covenants  
1890 with holders of bonds or other instruments of indebtedness  
1891 issued by local governments, special districts, or district  
1892 school boards prior to July 1, 2000, that it is not the intent  
1893 of this subparagraph to adversely affect the rights of those  
1894 holders or relieve local governments, special districts, or  
1895 district school boards of the duty to meet their obligations as  
1896 a result of previous pledges or assignments or trusts entered  
1897 into which obligated funds received from the distribution to  
1898 county governments under then-existing s. 550.135. This  
1899 distribution specifically is in lieu of funds distributed under  
1900 s. 550.135 prior to July 1, 2000.

1901       b. The department shall distribute \$166,667 monthly  
1902 pursuant to s. 288.1162 to each applicant that has been  
1903 certified as a "facility for a new professional sports  
1904 franchise" or a "facility for a retained professional sports  
1905 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
1906 distributed monthly by the department to each applicant that has  
1907 been certified as a "facility for a retained spring training  
1908 franchise" pursuant to s. 288.1162; however, not more than  
1909 \$416,670 may be distributed monthly in the aggregate to all  
1910 certified facilities for a retained spring training franchise.  
1911 Distributions shall begin 60 days following such certification  
1912 and shall continue for not more than 30 years. Nothing contained  
1913 in this paragraph shall be construed to allow an applicant  
1914 certified pursuant to s. 288.1162 to receive more in

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1915 distributions than actually expended by the applicant for the  
1916 public purposes provided for in s. 288.1162(6).

1917 c. Beginning 30 days after notice by the Office of Tourism,  
1918 Trade, and Economic Development to the Department of Revenue  
1919 that an applicant has been certified as the professional golf  
1920 hall of fame pursuant to s. 288.1168 and is open to the public,  
1921 \$166,667 shall be distributed monthly, for up to 300 months, to  
1922 the applicant.

1923 d. Beginning 30 days after notice by the Office of Tourism,  
1924 Trade, and Economic Development to the Department of Revenue  
1925 that the applicant has been certified as the International Game  
1926 Fish Association World Center facility pursuant to s. 288.1169,  
1927 and the facility is open to the public, \$83,333 shall be  
1928 distributed monthly, for up to 168 months, to the applicant.  
1929 This distribution is subject to reduction pursuant to s.  
1930 288.1169. A lump sum payment of \$999,996 shall be made, after  
1931 certification and before July 1, 2000.

1932 8. All other proceeds shall remain with the General Revenue  
1933 Fund.

1934 Section 21. Paragraph (a) of subsection (5) of section  
1935 11.45, Florida Statutes, is amended to read:

1936 11.45 Definitions; duties; authorities; reports; rules.—

1937 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.—

1938 (a) The Legislative Auditing Committee shall direct the  
1939 Auditor General to make an audit of any municipality whenever  
1940 petitioned to do so by at least 20 percent of the registered  
1941 electors in the last general election of that municipality  
1942 pursuant to this subsection. The supervisor of elections of the  
1943 county in which the municipality is located shall certify

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1944 whether or not the petition contains the signatures of at least  
1945 20 percent of the registered electors of the municipality. After  
1946 the completion of the audit, the Auditor General shall determine  
1947 whether the municipality has the fiscal resources necessary to  
1948 pay the cost of the audit. The municipality shall pay the cost  
1949 of the audit within 90 days after the Auditor General's  
1950 determination that the municipality has the available resources.  
1951 If the municipality fails to pay the cost of the audit, the  
1952 Department of Revenue shall, upon certification of the Auditor  
1953 General, withhold from that portion of the distribution pursuant  
1954 to s. 212.20(6) (e) ~~(d)~~6. which is distributable to such  
1955 municipality, a sum sufficient to pay the cost of the audit and  
1956 shall deposit that sum into the General Revenue Fund of the  
1957 state.

1958 Section 22. Paragraph (b) of subsection (2) of section  
1959 202.18, Florida Statutes, is amended to read:

1960 202.18 Allocation and disposition of tax proceeds.—The  
1961 proceeds of the communications services taxes remitted under  
1962 this chapter shall be treated as follows:

1963 (2) The proceeds of the taxes remitted under s.  
1964 202.12(1)(b) shall be divided as follows:

1965 (b) Sixty-three percent of the remainder shall be allocated  
1966 to the state and distributed pursuant to s. 212.20(6), except  
1967 that the proceeds allocated pursuant to s. 212.20(6) (e) ~~(d)~~3.  
1968 shall be prorated to the participating counties in the same  
1969 proportion as that month's collection of the taxes and fees  
1970 imposed pursuant to chapter 212 and paragraph (1)(b).

1971 Section 23. Subsection (3) of section 218.245, Florida  
1972 Statutes, is amended to read:

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1973           218.245 Revenue sharing; apportionment.—

1974           (3) Revenues attributed to the increase in distribution to

1975 the Revenue Sharing Trust Fund for Municipalities pursuant to s.

1976 212.20(6) (e) ~~(d)~~6. from 1.0715 percent to 1.3409 percent provided

1977 in chapter 2003-402, Laws of Florida, shall be distributed to

1978 each eligible municipality and any unit of local government

1979 which is consolidated as provided by s. 9, Art. VIII of the

1980 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,

1981 1968 revised constitution, as follows: each eligible local

1982 government's allocation shall be based on the amount it received

1983 from the half-cent sales tax under s. 218.61 in the prior state

1984 fiscal year divided by the total receipts under s. 218.61 in the

1985 prior state fiscal year for all eligible local governments;

1986 provided, however, for the purpose of calculating this

1987 distribution, the amount received from the half-cent sales tax

1988 under s. 218.61 in the prior state fiscal year by a unit of

1989 local government which is consolidated as provided by s. 9, Art.

1990 VIII of the State Constitution of 1885, as amended, and as

1991 preserved by s. 6(e), Art. VIII, of the Constitution as revised

1992 in 1968, shall be reduced by 50 percent for such local

1993 government and for the total receipts. For eligible

1994 municipalities that began participating in the allocation of

1995 half-cent sales tax under s. 218.61 in the previous state fiscal

1996 year, their annual receipts shall be calculated by dividing

1997 their actual receipts by the number of months they participated,

1998 and the result multiplied by 12.

1999           Section 24. Subsections (5), (6), and (7) of section

2000 218.65, Florida Statutes, are amended to read:

2001           218.65 Emergency distribution.—

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2002 (5) At the beginning of each fiscal year, the Department of  
2003 Revenue shall calculate a base allocation for each eligible  
2004 county equal to the difference between the current per capita  
2005 limitation times the county's population, minus prior year  
2006 ordinary distributions to the county pursuant to ss.

2007 212.20(6) (e)~~(d)~~3., 218.61, and 218.62. If moneys deposited into  
2008 the Local Government Half-cent Sales Tax Clearing Trust Fund  
2009 pursuant to s. 212.20(6) (e)~~(d)~~4., excluding moneys appropriated  
2010 for supplemental distributions pursuant to subsection (8), for  
2011 the current year are less than or equal to the sum of the base  
2012 allocations, each eligible county shall receive a share of the  
2013 appropriated amount proportional to its base allocation. If the  
2014 deposited amount exceeds the sum of the base allocations, each  
2015 county shall receive its base allocation, and the excess  
2016 appropriated amount, less any amounts distributed under  
2017 subsection (6), shall be distributed equally on a per capita  
2018 basis among the eligible counties.

2019 (6) If moneys deposited in the Local Government Half-cent  
2020 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (e)~~(d)~~4.  
2021 exceed the amount necessary to provide the base allocation to  
2022 each eligible county, the moneys in the trust fund may be used  
2023 to provide a transitional distribution, as specified in this  
2024 subsection, to certain counties whose population has increased.  
2025 The transitional distribution shall be made available to each  
2026 county that qualified for a distribution under subsection (2) in  
2027 the prior year but does not, because of the requirements of  
2028 paragraph (2) (a), qualify for a distribution in the current  
2029 year. Beginning on July 1 of the year following the year in  
2030 which the county no longer qualifies for a distribution under

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2031 subsection (2), the county shall receive two-thirds of the  
2032 amount received in the prior year, and beginning July 1 of the  
2033 second year following the year in which the county no longer  
2034 qualifies for a distribution under subsection (2), the county  
2035 shall receive one-third of the amount it received in the last  
2036 year it qualified for the distribution under subsection (2). If  
2037 insufficient moneys are available in the Local Government Half-  
2038 cent Sales Tax Clearing Trust Fund to fully provide such a  
2039 transitional distribution to each county that meets the  
2040 eligibility criteria in this section, each eligible county shall  
2041 receive a share of the available moneys proportional to the  
2042 amount it would have received had moneys been sufficient to  
2043 fully provide such a transitional distribution to each eligible  
2044 county.

2045 (7) There is hereby annually appropriated from the Local  
2046 Government Half-cent Sales Tax Clearing Trust Fund the  
2047 distribution provided in s. 212.20(6) (e) ~~(d)~~4. to be used for  
2048 emergency and supplemental distributions pursuant to this  
2049 section.

2050 Section 25. Subsection (6) of section 288.1169, Florida  
2051 Statutes, is amended to read:

2052 288.1169 International Game Fish Association World Center  
2053 facility.—

2054 (6) The Department of Commerce must recertify every 10  
2055 years that the facility is open, that the International Game  
2056 Fish Association World Center continues to be the only  
2057 international administrative headquarters, fishing museum, and  
2058 Hall of Fame in the United States recognized by the  
2059 International Game Fish Association, and that the project is

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2060 meeting the minimum projections for attendance or sales tax  
 2061 revenues as required at the time of original certification. If  
 2062 the facility is not recertified during this 10-year review as  
 2063 meeting the minimum projections, then funding will be abated  
 2064 until certification criteria are met. If the project fails to  
 2065 generate \$1 million of annual revenues pursuant to paragraph  
 2066 (2) (e), the distribution of revenues pursuant to s.  
 2067 212.20(6) (e) ~~(d)~~ 7.d. shall be reduced to an amount equal to  
 2068 \$83,333 multiplied by a fraction, the numerator of which is the  
 2069 actual revenues generated and the denominator of which is \$1  
 2070 million. Such reduction shall remain in effect until revenues  
 2071 generated by the project in a 12-month period equal or exceed \$1  
 2072 million.

2073 Section 26. Effective July 1, 2012, paragraph (a) of  
 2074 subsection (5) of section 11.45, Florida Statutes, as amended by  
 2075 this act, is amended to read:

2076 11.45 Definitions; duties; authorities; reports; rules.—

2077 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.—

2078 (a) The Legislative Auditing Committee shall direct the  
 2079 Auditor General to make an audit of any municipality whenever  
 2080 petitioned to do so by at least 20 percent of the registered  
 2081 electors in the last general election of that municipality  
 2082 pursuant to this subsection. The supervisor of elections of the  
 2083 county in which the municipality is located shall certify  
 2084 whether or not the petition contains the signatures of at least  
 2085 20 percent of the registered electors of the municipality. After  
 2086 the completion of the audit, the Auditor General shall determine  
 2087 whether the municipality has the fiscal resources necessary to  
 2088 pay the cost of the audit. The municipality shall pay the cost



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2089 of the audit within 90 days after the Auditor General's  
2090 determination that the municipality has the available resources.  
2091 If the municipality fails to pay the cost of the audit, the  
2092 Department of Revenue shall, upon certification of the Auditor  
2093 General, withhold from that portion of the distribution pursuant  
2094 to s. 212.20(6) (d) ~~(e)~~6. which is distributable to such  
2095 municipality, a sum sufficient to pay the cost of the audit and  
2096 shall deposit that sum into the General Revenue Fund of the  
2097 state.

2098 Section 27. Effective July 1, 2012, paragraph (b) of  
2099 subsection (2) of section 202.18, Florida Statutes, as amended  
2100 by this act, is amended to read:

2101 202.18 Allocation and disposition of tax proceeds.—The  
2102 proceeds of the communications services taxes remitted under  
2103 this chapter shall be treated as follows:

2104 (2) The proceeds of the taxes remitted under s.  
2105 202.12(1)(b) shall be divided as follows:

2106 (b) Sixty-three percent of the remainder shall be allocated  
2107 to the state and distributed pursuant to s. 212.20(6), except  
2108 that the proceeds allocated pursuant to s. 212.20(6) (d) ~~(e)~~3.  
2109 shall be prorated to the participating counties in the same  
2110 proportion as that month's collection of the taxes and fees  
2111 imposed pursuant to chapter 212 and paragraph (1)(b).

2112 Section 28. Effective July 1, 2012, subsection (3) of  
2113 section 218.245, Florida Statutes, as amended by this act, is  
2114 amended to read:

2115 218.245 Revenue sharing; apportionment.—

2116 (3) Revenues attributed to the increase in distribution to  
2117 the Revenue Sharing Trust Fund for Municipalities pursuant to s.

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2118 212.20(6) (d) ~~(e)~~6. from 1.0715 percent to 1.3409 percent provided  
2119 in chapter 2003-402, Laws of Florida, shall be distributed to  
2120 each eligible municipality and any unit of local government  
2121 which is consolidated as provided by s. 9, Art. VIII of the  
2122 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,  
2123 1968 revised constitution, as follows: each eligible local  
2124 government's allocation shall be based on the amount it received  
2125 from the half-cent sales tax under s. 218.61 in the prior state  
2126 fiscal year divided by the total receipts under s. 218.61 in the  
2127 prior state fiscal year for all eligible local governments;  
2128 provided, however, for the purpose of calculating this  
2129 distribution, the amount received from the half-cent sales tax  
2130 under s. 218.61 in the prior state fiscal year by a unit of  
2131 local government which is consolidated as provided by s. 9, Art.  
2132 VIII of the State Constitution of 1885, as amended, and as  
2133 preserved by s. 6(e), Art. VIII, of the Constitution as revised  
2134 in 1968, shall be reduced by 50 percent for such local  
2135 government and for the total receipts. For eligible  
2136 municipalities that began participating in the allocation of  
2137 half-cent sales tax under s. 218.61 in the previous state fiscal  
2138 year, their annual receipts shall be calculated by dividing  
2139 their actual receipts by the number of months they participated,  
2140 and the result multiplied by 12.

2141 Section 29. Effective July 1, 2012, subsections (5), (6),  
2142 and (7) of section 218.65, Florida Statutes, as amended by this  
2143 act, are amended to read:

2144 218.65 Emergency distribution.—

2145 (5) At the beginning of each fiscal year, the Department of  
2146 Revenue shall calculate a base allocation for each eligible

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2147 county equal to the difference between the current per capita  
2148 limitation times the county's population, minus prior year  
2149 ordinary distributions to the county pursuant to ss.  
2150 212.20(6) (d)~~(e)~~3., 218.61, and 218.62. If moneys deposited into  
2151 the Local Government Half-cent Sales Tax Clearing Trust Fund  
2152 pursuant to s. 212.20(6) (d)~~(e)~~4., excluding moneys appropriated  
2153 for supplemental distributions pursuant to subsection (8), for  
2154 the current year are less than or equal to the sum of the base  
2155 allocations, each eligible county shall receive a share of the  
2156 appropriated amount proportional to its base allocation. If the  
2157 deposited amount exceeds the sum of the base allocations, each  
2158 county shall receive its base allocation, and the excess  
2159 appropriated amount, less any amounts distributed under  
2160 subsection (6), shall be distributed equally on a per capita  
2161 basis among the eligible counties.

2162 (6) If moneys deposited in the Local Government Half-cent  
2163 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (d)~~(e)~~4.  
2164 exceed the amount necessary to provide the base allocation to  
2165 each eligible county, the moneys in the trust fund may be used  
2166 to provide a transitional distribution, as specified in this  
2167 subsection, to certain counties whose population has increased.  
2168 The transitional distribution shall be made available to each  
2169 county that qualified for a distribution under subsection (2) in  
2170 the prior year but does not, because of the requirements of  
2171 paragraph (2)(a), qualify for a distribution in the current  
2172 year. Beginning on July 1 of the year following the year in  
2173 which the county no longer qualifies for a distribution under  
2174 subsection (2), the county shall receive two-thirds of the  
2175 amount received in the prior year, and beginning July 1 of the

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2176 second year following the year in which the county no longer  
2177 qualifies for a distribution under subsection (2), the county  
2178 shall receive one-third of the amount it received in the last  
2179 year it qualified for the distribution under subsection (2). If  
2180 insufficient moneys are available in the Local Government Half-  
2181 cent Sales Tax Clearing Trust Fund to fully provide such a  
2182 transitional distribution to each county that meets the  
2183 eligibility criteria in this section, each eligible county shall  
2184 receive a share of the available moneys proportional to the  
2185 amount it would have received had moneys been sufficient to  
2186 fully provide such a transitional distribution to each eligible  
2187 county.

2188 (7) There is hereby annually appropriated from the Local  
2189 Government Half-cent Sales Tax Clearing Trust Fund the  
2190 distribution provided in s. 212.20(6) (d) ~~(e)~~4. to be used for  
2191 emergency and supplemental distributions pursuant to this  
2192 section.

2193 Section 30. Effective July 1, 2012, subsection (6) of  
2194 section 288.1169, Florida Statutes, as amended by this act, is  
2195 amended to read:

2196 288.1169 International Game Fish Association World Center  
2197 facility.—

2198 (6) The Department of Commerce must recertify every 10  
2199 years that the facility is open, that the International Game  
2200 Fish Association World Center continues to be the only  
2201 international administrative headquarters, fishing museum, and  
2202 Hall of Fame in the United States recognized by the  
2203 International Game Fish Association, and that the project is  
2204 meeting the minimum projections for attendance or sales tax

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2205 revenues as required at the time of original certification. If  
2206 the facility is not recertified during this 10-year review as  
2207 meeting the minimum projections, then funding will be abated  
2208 until certification criteria are met. If the project fails to  
2209 generate \$1 million of annual revenues pursuant to paragraph  
2210 (2) (e), the distribution of revenues pursuant to s.  
2211 212.20(6) ~~(d)~~ ~~(e)~~ 7.d. shall be reduced to an amount equal to  
2212 \$83,333 multiplied by a fraction, the numerator of which is the  
2213 actual revenues generated and the denominator of which is \$1  
2214 million. Such reduction shall remain in effect until revenues  
2215 generated by the project in a 12-month period equal or exceed \$1  
2216 million.

2217       Section 31. Notwithstanding the July 1, 2012, effective  
2218 date of sections 11 through 20 and sections 26 through 30 of  
2219 this act, those sections shall take effect and the sales tax  
2220 rate shall be reduced on the earlier effective date of the  
2221 repeal of a sufficient number of exemptions from the tax imposed  
2222 under chapter 212, Florida Statutes, which are estimated by the  
2223 Revenue Estimating Conference to cumulatively generate revenues  
2224 equal to or greater than the sales tax increase imposed by this  
2225 act. The exemptions that may be repealed include the exemptions  
2226 relating to:

2227           (1) Hospital fitness charges under s. 212.02(1), Florida  
2228 Statutes;

2229           (2) Per diem and mileage charges paid to owners of railroad  
2230 cars under s. 212.02(10)(g), Florida Statutes;

2231           (3) Privilege, franchise, and other fees paid to do  
2232 business at airports under s. 212.02(10)(j), Florida Statutes;

2233           (4) Fish breeding under s. 212.02(28) and (29), Florida

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- 2234 Statutes;
- 2235 (5) Charges for renting property assessed as agricultural
- 2236 under s. 212.031(1)(a)1., Florida Statutes;
- 2237 (6) Streets used by a utility for utility purposes under s.
- 2238 212.031(1)(a)5., Florida Statutes;
- 2239 (7) Cell phone towers and co-located equipment under s.
- 2240 212.031(1)(a)5., Florida Statutes;
- 2241 (8) Cell phone towers under s. 212.031(1)(a)5., Florida
- 2242 Statutes;
- 2243 (9) Airport property used for landing, taxiing, or loading
- 2244 under s. 212.031(1)(a)7., Florida Statutes;
- 2245 (10) Wharfage guarantees under s. 212.031(1)(a)8., Florida
- 2246 Statutes;
- 2247 (11) Leases or rentals of property used for movie
- 2248 productions under s. 212.031(1)(a)9., Florida Statutes;
- 2249 (12) Movie theater concession rent under s.
- 2250 212.031(1)(a)10., Florida Statutes;
- 2251 (13) Rents, subleases, or licenses in recreation or sports
- 2252 arenas and civic centers under s. 212.031(1)(a)10., Florida
- 2253 Statutes;
- 2254 (14) Rents based on sales from souvenir's leases in civic
- 2255 centers under s. 212.031(1)(a)12., Florida Statutes;
- 2256 (15) Convention hall subleases under s. 212.031(5), Florida
- 2257 Statutes;
- 2258 (16) Entertainment facilities under s. 212.031(10), Florida
- 2259 Statutes;
- 2260 (17) Local seat surcharges or service charges under s.
- 2261 212.04(1)(b), Florida Statutes;
- 2262 (18) Super Bowl football tickets under s. 212.04(2)(a)4.,

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- 2263 Florida Statutes;
- 2264 (19) Newspaper and magazine inserts under s. 212.05(1)(g),
- 2265 Florida Statutes;
- 2266 (20) The 2 percent rate abatement for coin-operated
- 2267 amusement machines under s. 212.05(1)(h)1., Florida Statutes;
- 2268 (21) United States legal coins in excess of \$500 under s.
- 2269 212.05(1)(k), Florida Statutes;
- 2270 (22) Solid waste management equipment under s. 212.051(2),
- 2271 Florida Statutes;
- 2272 (23) Fabrication labor used in the production of qualified
- 2273 motion pictures under s. 212.06(1)(b), Florida Statutes;
- 2274 (24) Printing for out-of-state customers that provide paper
- 2275 for printing under ss. 212.06(2)(d) and (5)(c) and
- 2276 212.0596(2)(c) and (j), Florida Statutes;
- 2277 (25) Purchases including leases by cinematography schools
- 2278 under s. 212.0602, Florida Statutes;
- 2279 (26) Contact lens molds under s. 212.08(2)(a), Florida
- 2280 Statutes;
- 2281 (27) Bottled water under s. 212.08(4)(a)1., Florida
- 2282 Statutes;
- 2283 (28) Poultry structure generators under s. 212.08(5)(a),
- 2284 Florida Statutes;
- 2285 (29) Motion picture recording equipment under s.
- 2286 212.08(5)(f), Florida Statutes;
- 2287 (30) Additional movie exemptions under s. 212.08(5)(f),
- 2288 Florida Statutes;
- 2289 (31) Motion picture video equipment under s. 212.08(5)(f),
- 2290 Florida Statutes;
- 2291 (32) Paint color cards and samples under s. 212.08(5)(k),

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2292 Florida Statutes;  
2293 (33) Cattle growth enhancers under s. 212.08(5)(1), Florida  
2294 Statutes;  
2295 (34) Purchases of crab bait by commercial fishermen under  
2296 s. 212.08(7)(c), Florida Statutes;  
2297 (35) Feed for poultry and livestock, including ostriches  
2298 and racehorses, under s. 212.08(7)(d), Florida Statutes;  
2299 (36) Film rentals when admissions are charged under s.  
2300 212.08(7)(e), Florida Statutes;  
2301 (37) Alcoholic beverages used by businesses for tasting  
2302 under s. 212.08(7)(s), Florida Statutes;  
2303 (38) Free advertising publications under s. 212.08(7)(w),  
2304 Florida Statutes;  
2305 (39) Subscription newspapers, newsletters, and magazines  
2306 delivered by mail under 212.08(7)(w), Florida Statutes;  
2307 (40) Charter fishing boats under 212.08(7)(y), Florida  
2308 Statutes;  
2309 (41) Leases or licenses to use taxicab equipment under s.  
2310 212.08(7)(dd), Florida Statutes;  
2311 (42) Gold, silver, or platinum bullion in excess of \$500  
2312 under 212.08(7)(ww), Florida Statutes;  
2313 (43) Film and printing supplies under s. 212.08(7)(yy),  
2314 Florida Statutes;  
2315 (44) People mover systems under s. 212.08(7)(zz), Florida  
2316 Statutes;  
2317 (45) Railroad bed materials under s. 212.08(7)(bbb),  
2318 Florida Statutes;  
2319 (46) Free advertising materials distributed by mail in an  
2320 envelope under s. 212.08(7)(ddd), Florida Statutes; and



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2321       (47) Master tapes, records, films, or video tapes under s.  
2322 212.08(12), Florida Statutes;

2323

2324 The Revenue Estimating Conference shall immediately certify a  
2325 determination made pursuant to this section to the Governor, the  
2326 President of the Senate, the Speaker of the House of  
2327 Representatives, the Department of Revenue, and the Division of  
2328 Statutory Revision of the Office of Legislative Services.

2329       Section 32. Except as otherwise expressly provided in this  
2330 act, this act shall take effect July 1, 2009.