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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 s. 212.02, F.S.; repealing the  
4           exemption for memberships to physical fitness facilities  
5           owned or operated by a licensed hospital; deleting the  
6           definition of "qualified aircraft"; defining the term  
7           "fractional aircraft ownership program"; amending s.  
8           212.031, F.S.; clarifying the application of the exemption  
9           to certain rentals within certain public facilities;  
10          abrogating the repeal of the tax exemption on rental or  
11          license fees provided for certain property rented, leased,  
12          or licensed by a convention or exhibition hall,  
13          auditorium, stadium, theater, arena, civic center,  
14          performing arts center, or publicly owned recreational  
15          facility; revising the exemption on the rental, lease,  
16          sublease, or license for the use of box seats; amending s.  
17          212.04, F.S.; abrogating the repeal of the tax exemption  
18          for admission charges to events sponsored by governmental  
19          entities, sports authorities, and sports commissions;  
20          providing an exemption for admissions to the National  
21          Basketball Association All-Star Game and the National  
22          Hockey League All-Star Game; amending s. 212.05, F.S.;  
23          increasing the tax rate on charges for the use of coin-  
24          operated amusement machines; providing an exception for  
25          certain machines located in facilities owned, operated, or  
26          leased by certain veterans' service organizations;  
27          imposing a maximum limitation on the amount of tax  
28          collected on sales or use of aircrafts or boats in this

29 | state; creating s. 212.0597, F.S.; providing a maximum tax  
30 | on the sale or use of fractional aircraft ownership  
31 | interests; amending s. 212.08, F.S.; providing a temporary  
32 | exemption for certain industrial machinery and equipment  
33 | used in manufacturing; defining the term "industrial  
34 | machinery and equipment"; repealing the exemption for  
35 | ostrich feed; repealing the exemption for newspapers,  
36 | magazines, and newsletter subscriptions delivered by mail;  
37 | amending the exemption for charter fishing vessels to  
38 | apply only to a vessel licensed for no more than six  
39 | customers; repealing the exemption for repair and  
40 | maintenance labor charges for qualified aircraft;  
41 | repealing the exemption for sales or leases of qualified  
42 | aircraft; providing tax exemptions on the sale or use of  
43 | aircraft primarily used in a fractional aircraft ownership  
44 | program; repealing s. 212.0801, F.S., relating to  
45 | qualified aircraft exemptions; amending s. 2, ch. 2006-  
46 | 101, Laws of Florida; abrogating the repeal of the tax  
47 | exemption provided for certain charges imposed by a  
48 | convention or exhibition hall, auditorium, stadium,  
49 | theater, arena, civic center, performing arts center, or  
50 | publicly owned recreational facility upon a lessee or  
51 | licensee; specifying a period during which the sale of  
52 | books, clothing, and school supplies are exempt from such  
53 | tax; providing definitions; providing exceptions;  
54 | providing an exemption from the sales and use tax for  
55 | sales of certain tangible personal property used for  
56 | hurricane preparedness for a certain period; providing

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57 | exceptions; authorizing the Department of Revenue to adopt  
 58 | emergency rules; providing appropriations; providing  
 59 | effective dates.

60 |

61 | Be It Enacted by the Legislature of the State of Florida:

62 |

63 | Section 1. Subsections (1) and (33) of section 212.02,  
 64 | Florida Statutes, are amended to read:

65 | 212.02 Definitions.--The following terms and phrases when  
 66 | used in this chapter have the meanings ascribed to them in this  
 67 | section, except where the context clearly indicates a different  
 68 | meaning:

69 | (1) The term "admissions" means and includes the net sum  
 70 | of money after deduction of any federal taxes for admitting a  
 71 | person or vehicle or persons to any place of amusement, sport,  
 72 | or recreation or for the privilege of entering or staying in any  
 73 | place of amusement, sport, or recreation, including, but not  
 74 | limited to, theaters, outdoor theaters, shows, exhibitions,  
 75 | games, races, or any place where charge is made by way of sale  
 76 | of tickets, gate charges, seat charges, box charges, season pass  
 77 | charges, cover charges, greens fees, participation fees,  
 78 | entrance fees, or other fees or receipts of anything of value  
 79 | measured on an admission or entrance or length of stay or seat  
 80 | box accommodations in any place where there is any exhibition,  
 81 | amusement, sport, or recreation, and all dues and fees paid to  
 82 | private clubs and membership clubs providing recreational or  
 83 | physical fitness facilities, including, but not limited to,  
 84 | golf, tennis, swimming, yachting, boating, athletic, exercise,

85 and fitness facilities, ~~except physical fitness facilities owned~~  
 86 ~~or operated by any hospital licensed under chapter 395.~~

87 (33) "Fractional aircraft ownership program" means a  
 88 program that meets the requirements of 14 C.F.R. part 91,  
 89 subpart K, relating to fractional ownership operations, except  
 90 the program must include a minimum of 25 aircraft owned or  
 91 leased by the business or affiliated group, as defined by s.  
 92 1504(a) of the Internal Revenue Code, providing the program.  
 93 Such aircraft must be used in the fractional aircraft ownership  
 94 program providing the program. "Qualified aircraft" means any  
 95 ~~aircraft having a maximum certified takeoff weight of less than~~  
 96 ~~10,000 pounds and equipped with twin turbofan engines that meet~~  
 97 ~~Stage IV noise requirements that is used by a business operating~~  
 98 ~~as an on-demand air carrier under Federal Aviation~~  
 99 ~~Administration Regulation Title 14, chapter I, part 135, Code of~~  
 100 ~~Federal Regulations, that owns or leases and operates a fleet of~~  
 101 ~~at least 25 of such aircraft in this state.~~

102 Section 2. Paragraph (a) of subsection (1) and subsection  
 103 (9) of section 212.031, Florida Statutes, are amended to read:

104 212.031 Tax on rental or license fee for use of real  
 105 property.--

106 (1) (a) It is declared to be the legislative intent that  
 107 every person is exercising a taxable privilege who engages in  
 108 the business of renting, leasing, letting, or granting a license  
 109 for the use of any real property unless such property is:

- 110 1. Assessed as agricultural property under s. 193.461.
- 111 2. Used exclusively as dwelling units.

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112           3. Property subject to tax on parking, docking, or storage  
113 spaces under s. 212.03(6).

114           4. Recreational property or the common elements of a  
115 condominium when subject to a lease between the developer or  
116 owner thereof and the condominium association in its own right  
117 or as agent for the owners of individual condominium units or  
118 the owners of individual condominium units. However, only the  
119 lease payments on such property shall be exempt from the tax  
120 imposed by this chapter, and any other use made by the owner or  
121 the condominium association shall be fully taxable under this  
122 chapter.

123           5. A public or private street or right-of-way and poles,  
124 conduits, fixtures, and similar improvements located on such  
125 streets or rights-of-way, occupied or used by a utility or  
126 provider of communications services, as defined by s. 202.11,  
127 for utility or communications or television purposes. For  
128 purposes of this subparagraph, the term "utility" means any  
129 person providing utility services as defined in s. 203.012. This  
130 exception also applies to property, wherever located, on which  
131 the following are placed: towers, antennas, cables, accessory  
132 structures, or equipment, not including switching equipment,  
133 used in the provision of mobile communications services as  
134 defined in s. 202.11. For purposes of this chapter, towers used  
135 in the provision of mobile communications services, as defined  
136 in s. 202.11, are considered to be fixtures.

137           6. A public street or road which is used for  
138 transportation purposes.

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139           7. Property used at an airport exclusively for the purpose  
140 of aircraft landing or aircraft taxiing or property used by an  
141 airline for the purpose of loading or unloading passengers or  
142 property onto or from aircraft or for fueling aircraft.

143           8.a. Property used at a port authority, as defined in s.  
144 315.02(2), exclusively for the purpose of oceangoing vessels or  
145 tugs docking, or such vessels mooring on property used by a port  
146 authority for the purpose of loading or unloading passengers or  
147 cargo onto or from such a vessel, or property used at a port  
148 authority for fueling such vessels, or to the extent that the  
149 amount paid for the use of any property at the port is based on  
150 the charge for the amount of tonnage actually imported or  
151 exported through the port by a tenant.

152           b. The amount charged for the use of any property at the  
153 port in excess of the amount charged for tonnage actually  
154 imported or exported shall remain subject to tax except as  
155 provided in sub-subparagraph a.

156           9. Property used as an integral part of the performance of  
157 qualified production services. As used in this subparagraph, the  
158 term "qualified production services" means any activity or  
159 service performed directly in connection with the production of  
160 a qualified motion picture, as defined in s. 212.06(1)(b), and  
161 includes:

162           a. Photography, sound and recording, casting, location  
163 managing and scouting, shooting, creation of special and optical  
164 effects, animation, adaptation (language, media, electronic, or  
165 otherwise), technological modifications, computer graphics, set  
166 and stage support (such as electricians, lighting designers and

167 operators, greensmen, prop managers and assistants, and grips),  
 168 wardrobe (design, preparation, and management), hair and makeup  
 169 (design, production, and application), performing (such as  
 170 acting, dancing, and playing), designing and executing stunts,  
 171 coaching, consulting, writing, scoring, composing,  
 172 choreographing, script supervising, directing, producing,  
 173 transmitting dailies, dubbing, mixing, editing, cutting,  
 174 looping, printing, processing, duplicating, storing, and  
 175 distributing;

176       b. The design, planning, engineering, construction,  
 177 alteration, repair, and maintenance of real or personal property  
 178 including stages, sets, props, models, paintings, and facilities  
 179 principally required for the performance of those services  
 180 listed in sub-subparagraph a.; and

181       c. Property management services directly related to  
 182 property used in connection with the services described in sub-  
 183 subparagraphs a. and b.

184  
 185 This exemption will inure to the taxpayer upon presentation of  
 186 the certificate of exemption issued to the taxpayer under the  
 187 provisions of s. 288.1258.

188       10. Leased, subleased, licensed, or rented to a person  
 189 providing food and drink concessionaire services within the  
 190 premises of a convention hall, exhibition hall, auditorium,  
 191 stadium, theater, arena, civic center, performing arts center,  
 192 publicly owned recreational facility, or any business operated  
 193 under a permit issued pursuant to chapter 550. This provision  
 194 applies only to the space used exclusively for selling and

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195 distributing food and drinks. A person providing retail  
196 concessionaire services involving the sale of food and drink or  
197 other tangible personal property within the premises of an  
198 airport shall be subject to tax on the rental of real property  
199 used for that purpose, but shall not be subject to the tax on  
200 any license to use the property. For purposes of this  
201 subparagraph, the term "sale" shall not include the leasing of  
202 tangible personal property.

203 11. Property occupied pursuant to an instrument calling  
204 for payments which the department has declared, in a Technical  
205 Assistance Advisement issued on or before March 15, 1993, to be  
206 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
207 Administrative Code; provided that this subparagraph shall only  
208 apply to property occupied by the same person before and after  
209 the execution of the subject instrument and only to those  
210 payments made pursuant to such instrument, exclusive of renewals  
211 and extensions thereof occurring after March 15, 1993.

212 12. Rented, leased, subleased, or licensed to a  
213 concessionaire by a convention hall, exhibition hall,  
214 auditorium, stadium, theater, arena, civic center, performing  
215 arts center, or publicly owned recreational facility, during an  
216 event at the facility, to be used by the concessionaire to sell  
217 souvenirs, novelties, or other event-related products. This  
218 subparagraph applies only to that portion of the rental, lease,  
219 or license payment which is based on a percentage of sales and  
220 not based on a fixed price. ~~This subparagraph is repealed July~~  
221 ~~1, 2009.~~



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222 13. Property used or occupied predominantly for space  
223 flight business purposes. As used in this subparagraph, "space  
224 flight business" means the manufacturing, processing, or  
225 assembly of a space facility, space propulsion system, space  
226 vehicle, satellite, or station of any kind possessing the  
227 capacity for space flight, as defined by s. 212.02(23), or  
228 components thereof, and also means the following activities  
229 supporting space flight: vehicle launch activities, flight  
230 operations, ground control or ground support, and all  
231 administrative activities directly related thereto. Property  
232 shall be deemed to be used or occupied predominantly for space  
233 flight business purposes if more than 50 percent of the  
234 property, or improvements thereon, is used for one or more space  
235 flight business purposes. Possession by a landlord, lessor, or  
236 licensor of a signed written statement from the tenant, lessee,  
237 or licensee claiming the exemption shall relieve the landlord,  
238 lessor, or licensor from the responsibility of collecting the  
239 tax, and the department shall look solely to the tenant, lessee,  
240 or licensee for recovery of such tax if it determines that the  
241 exemption was not applicable.

242 (9) The rental, lease, sublease, or license for the use of  
243 ~~a skybox, luxury box, or other~~ box seats for use during a high  
244 school or college football game is exempt from the tax imposed  
245 by this section when the charge for such rental, lease,  
246 sublease, or license is imposed by a nonprofit sponsoring  
247 organization which is qualified as nonprofit pursuant to s.  
248 501(c)(3) of the Internal Revenue Code.

249 Section 3. Paragraph (a) of subsection (2) of section  
 250 212.04, Florida Statutes, is amended to read:

251 212.04 Admissions tax; rate, procedure, enforcement.--

252 (2)(a)1. No tax shall be levied on admissions to athletic  
 253 or other events sponsored by elementary schools, junior high  
 254 schools, middle schools, high schools, community colleges,  
 255 public or private colleges and universities, deaf and blind  
 256 schools, facilities of the youth services programs of the  
 257 Department of Children and Family Services, and state  
 258 correctional institutions when only student, faculty, or inmate  
 259 talent is used. However, this exemption shall not apply to  
 260 admission to athletic events sponsored by a state university,  
 261 and the proceeds of the tax collected on such admissions shall  
 262 be retained and used by each institution to support women's  
 263 athletics as provided in s. 1006.71(2)(c).

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

270 b. No tax shall be levied on admission charges to an event  
 271 sponsored by a governmental entity, sports authority, or sports  
 272 commission when held in a convention hall, exhibition hall,  
 273 auditorium, stadium, theater, arena, civic center, performing  
 274 arts center, or publicly owned recreational facility and when  
 275 100 percent of the risk of success or failure lies with the  
 276 sponsor of the event and 100 percent of the funds at risk for

277 the event belong to the sponsor, and student or faculty talent  
 278 is not exclusively used. As used in this sub-subparagraph, the  
 279 terms "sports authority" and "sports commission" mean a  
 280 nonprofit organization that is exempt from federal income tax  
 281 under s. 501(c)(3) of the Internal Revenue Code and that  
 282 contracts with a county or municipal government for the purpose  
 283 of promoting and attracting sports-tourism events to the  
 284 community with which it contracts. ~~This sub-subparagraph is~~  
 285 ~~repealed July 1, 2009.~~

286 3. No tax shall be levied on an admission paid by a  
 287 student, or on the student's behalf, to any required place of  
 288 sport or recreation if the student's participation in the sport  
 289 or recreational activity is required as a part of a program or  
 290 activity sponsored by, and under the jurisdiction of, the  
 291 student's educational institution, provided his or her  
 292 attendance is as a participant and not as a spectator.

293 4. No tax shall be levied on admissions to the National  
 294 Football League championship game, on admissions to any  
 295 semifinal game or championship game of a national collegiate  
 296 tournament, or on admissions to a Major League Baseball all-star  
 297 game.

298 5. A participation fee or sponsorship fee imposed by a  
 299 governmental entity as described in s. 212.08(6) for an athletic  
 300 or recreational program is exempt when the governmental entity  
 301 by itself, or in conjunction with an organization exempt under  
 302 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,  
 303 sponsors, administers, plans, supervises, directs, and controls  
 304 the athletic or recreational program.

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305           6. Also exempt from the tax imposed by this section to the  
306 extent provided in this subparagraph are admissions to live  
307 theater, live opera, or live ballet productions in this state  
308 which are sponsored by an organization that has received a  
309 determination from the Internal Revenue Service that the  
310 organization is exempt from federal income tax under s.  
311 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
312 the organization actively participates in planning and  
313 conducting the event, is responsible for the safety and success  
314 of the event, is organized for the purpose of sponsoring live  
315 theater, live opera, or live ballet productions in this state,  
316 has more than 10,000 subscribing members and has among the  
317 stated purposes in its charter the promotion of arts education  
318 in the communities which it serves, and will receive at least 20  
319 percent of the net profits, if any, of the events which the  
320 organization sponsors and will bear the risk of at least 20  
321 percent of the losses, if any, from the events which it sponsors  
322 if the organization employs other persons as agents to provide  
323 services in connection with a sponsored event. Prior to March 1  
324 of each year, such organization may apply to the department for  
325 a certificate of exemption for admissions to such events  
326 sponsored in this state by the organization during the  
327 immediately following state fiscal year. The application shall  
328 state the total dollar amount of admissions receipts collected  
329 by the organization or its agents from such events in this state  
330 sponsored by the organization or its agents in the year  
331 immediately preceding the year in which the organization applies  
332 for the exemption. Such organization shall receive the exemption

333 only to the extent of \$1.5 million multiplied by the ratio that  
 334 such receipts bear to the total of such receipts of all  
 335 organizations applying for the exemption in such year; however,  
 336 in no event shall such exemption granted to any organization  
 337 exceed 6 percent of such admissions receipts collected by the  
 338 organization or its agents in the year immediately preceding the  
 339 year in which the organization applies for the exemption. Each  
 340 organization receiving the exemption shall report each month to  
 341 the department the total admissions receipts collected from such  
 342 events sponsored by the organization during the preceding month  
 343 and shall remit to the department an amount equal to 6 percent  
 344 of such receipts reduced by any amount remaining under the  
 345 exemption. Tickets for such events sold by such organizations  
 346 shall not reflect the tax otherwise imposed under this section.

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

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

353 9. No tax shall be levied on admissions to any postseason  
 354 collegiate football game sanctioned by the National Collegiate  
 355 Athletic Association.

356 10. No tax shall be levied on admissions to the National  
 357 Basketball Association All-Star Game.

358 11. No tax shall be levied on admissions to the National  
 359 Hockey League All-Star Game.

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360 Section 4. Paragraph (h) of subsection (1) of section  
 361 212.05, Florida Statutes, is amended, and subsection (5) is  
 362 added to that section, to read:

363 212.05 Sales, storage, use tax.--It is hereby declared to  
 364 be the legislative intent that every person is exercising a  
 365 taxable privilege who engages in the business of selling  
 366 tangible personal property at retail in this state, including  
 367 the business of making mail order sales, or who rents or  
 368 furnishes any of the things or services taxable under this  
 369 chapter, or who stores for use or consumption in this state any  
 370 item or article of tangible personal property as defined herein  
 371 and who leases or rents such property within the state.

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

375 (h)1. A tax is imposed at the rate of 6 4 percent on the  
 376 charges for the use of coin-operated amusement machines. The tax  
 377 shall be calculated by dividing the gross receipts from such  
 378 charges for the applicable reporting period by a divisor,  
 379 determined as provided in this subparagraph, to compute gross  
 380 taxable sales, and then subtracting gross taxable sales from  
 381 gross receipts to arrive at the amount of tax due except for  
 382 those coin-operated amusement machines as described in s.  
 383 849.161 located at any facility owned, operated, or leased by a  
 384 division, post, or chapter of a veterans' service organization  
 385 granted a federal charter under Title 36 of the United States  
 386 Code that would be subject to a tax rate of 4 percent of the  
 387 charges for the use of coin-operated amusement machines. For

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388 counties that do not impose a discretionary sales surtax, the  
389 divisor is equal to 1.06 ~~1.04~~; for counties that impose a 0.5  
390 percent discretionary sales surtax, the divisor is equal to 1.65  
391 ~~1.045~~; for counties that impose a 1 percent discretionary sales  
392 surtax, the divisor is equal to 1.070 ~~1.050~~; and for counties  
393 that impose a 2 percent sales surtax, the divisor is equal to  
394 1.080 ~~1.060~~. If a county imposes a discretionary sales surtax  
395 that is not listed in this subparagraph, the department shall  
396 make the applicable divisor available in an electronic format or  
397 otherwise. Additional divisors shall bear the same mathematical  
398 relationship to the next higher and next lower divisors as the  
399 new surtax rate bears to the next higher and next lower surtax  
400 rates for which divisors have been established. When a machine  
401 is activated by a slug, token, coupon, or any similar device  
402 which has been purchased, the tax is on the price paid by the  
403 user of the device for such device.

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

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

412 b. If the owner or lessee of the machine is also its  
413 operator, he or she shall be liable for payment of the tax on  
414 the purchase or lease of the machine, as well as the tax on  
415 sales generated through the machine.

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416 c. If the proprietor of the business where the machine is  
417 located does not own the machine, he or she shall be deemed to  
418 be the lessee and operator of the machine and is responsible for  
419 the payment of the tax on sales, unless such responsibility is  
420 otherwise provided for in a written agreement between him or her  
421 and the machine owner.

422 3.a. An operator of a coin-operated amusement machine may  
423 not operate or cause to be operated in this state any such  
424 machine until the operator has registered with the department  
425 and has conspicuously displayed an identifying certificate  
426 issued by the department. The identifying certificate shall be  
427 issued by the department upon application from the operator. The  
428 identifying certificate shall include a unique number, and the  
429 certificate shall be permanently marked with the operator's  
430 name, the operator's sales tax number, and the maximum number of  
431 machines to be operated under the certificate. An identifying  
432 certificate shall not be transferred from one operator to  
433 another. The identifying certificate must be conspicuously  
434 displayed on the premises where the coin-operated amusement  
435 machines are being operated.

436 b. The operator of the machine must obtain an identifying  
437 certificate before the machine is first operated in the state  
438 and by July 1 of each year thereafter. The annual fee for each  
439 certificate shall be based on the number of machines identified  
440 on the application times \$30 and is due and payable upon  
441 application for the identifying device. The application shall  
442 contain the operator's name, sales tax number, business address  
443 where the machines are being operated, and the number of



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444 machines in operation at that place of business by the operator.  
445 No operator may operate more machines than are listed on the  
446 certificate. A new certificate is required if more machines are  
447 being operated at that location than are listed on the  
448 certificate. The fee for the new certificate shall be based on  
449 the number of additional machines identified on the application  
450 form times \$30.

451 c. A penalty of \$250 per machine is imposed on the  
452 operator for failing to properly obtain and display the required  
453 identifying certificate. A penalty of \$250 is imposed on the  
454 lessee of any machine placed in a place of business without a  
455 proper current identifying certificate. Such penalties shall  
456 apply in addition to all other applicable taxes, interest, and  
457 penalties.

458 d. Operators of coin-operated amusement machines must  
459 obtain a separate sales and use tax certificate of registration  
460 for each county in which such machines are located. One sales  
461 and use tax certificate of registration is sufficient for all of  
462 the operator's machines within a single county.

463 4. The provisions of this paragraph do not apply to coin-  
464 operated amusement machines owned and operated by churches or  
465 synagogues.

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

470 6. The department may adopt rules necessary to administer  
471 the provisions of this paragraph.

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472 (5) Notwithstanding any other provision of this chapter,  
473 the maximum amount of tax imposed under this chapter and  
474 collected on each sale or use of an aircraft or boat in this  
475 state may not exceed \$18,000.

476 Section 5. Section 212.0597, Florida Statutes, is created  
477 to read:

478 212.0597 Maximum tax on fractional aircraft ownership  
479 interests.--The tax imposed under this chapter, including any  
480 discretionary sales surtax under s. 212.055, is limited to \$300  
481 on the sale or use in this state of a fractional ownership  
482 interest in aircraft pursuant to a fractional aircraft ownership  
483 program. This maximum tax applies to the total consideration  
484 paid for the fractional ownership interest, including any  
485 amounts paid by the fractional owner as monthly management or  
486 maintenance fees. The maximum tax applies only if the fractional  
487 ownership interest is sold by or to the operator of the  
488 fractional aircraft ownership program or if the fractional  
489 ownership interest is transferred upon the approval of the  
490 operator of the fractional aircraft ownership program.

491 Section 6. Paragraph (q) is added to subsection (5) of  
492 section 212.08, Florida Statutes, paragraphs (d), (w), (y),  
493 (ee), and (ss) of subsection (7) are amended, and paragraphs  
494 (ggg) and (hhh) are added to subsection (7) of that section, to  
495 read:

496 212.08 Sales, rental, use, consumption, distribution, and  
497 storage tax; specified exemptions.--The sale at retail, the  
498 rental, the use, the consumption, the distribution, and the  
499 storage to be used or consumed in this state of the following

500 are hereby specifically exempt from the tax imposed by this  
 501 chapter.

502 (5) EXEMPTIONS; ACCOUNT OF USE.--

503 (q) Industrial machinery and equipment used in  
 504 manufacturing.--For the period beginning July 1, 2009, and  
 505 ending June 30, 2011, industrial machinery and equipment  
 506 purchased for use in manufacturing facilities or plant units  
 507 which manufacture, process, compound, or produce for sale items  
 508 of tangible personal property at fixed locations in this state  
 509 are exempt from the tax imposed by this chapter when the  
 510 purchase price is in excess of \$2,500. As used in paragraph, the  
 511 term "industrial machinery and equipment" means tangible  
 512 personal property that has a depreciable life of 3 years or more  
 513 and that is used as an integral part in the manufacturing,  
 514 processing, compounding, or production of tangible personal  
 515 property for sale.

516 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
 517 entity by this chapter do not inure to any transaction that is  
 518 otherwise taxable under this chapter when payment is made by a  
 519 representative or employee of the entity by any means,  
 520 including, but not limited to, cash, check, or credit card, even  
 521 when that representative or employee is subsequently reimbursed  
 522 by the entity. In addition, exemptions provided to any entity by  
 523 this subsection do not inure to any transaction that is  
 524 otherwise taxable under this chapter unless the entity has  
 525 obtained a sales tax exemption certificate from the department  
 526 or the entity obtains or provides other documentation as  
 527 required by the department. Eligible purchases or leases made

528 with such a certificate must be in strict compliance with this  
 529 subsection and departmental rules, and any person who makes an  
 530 exempt purchase with a certificate that is not in strict  
 531 compliance with this subsection and the rules is liable for and  
 532 shall pay the tax. The department may adopt rules to administer  
 533 this subsection.

534 (d) Feeds.--Feeds for poultry, ~~ostriches,~~ and livestock,  
 535 including racehorses and dairy cows, are exempt.

536 (w) Certain ~~newspaper, magazine, and newsletter~~  
 537 ~~subscriptions,~~ shoppers, and community newspapers.--Likewise  
 538 ~~exempt are newspaper, magazine, and newsletter subscriptions in~~  
 539 ~~which the product is delivered to the customer by mail. Also~~  
 540 exempt are free, circulated publications that are published on a  
 541 regular basis, the content of which is primarily advertising,  
 542 and that are distributed through the mail, home delivery, or  
 543 newsstands. ~~The exemption for newspaper, magazine, and~~  
 544 ~~newsletter subscriptions which is provided in this paragraph~~  
 545 ~~applies only to subscriptions entered into after March 1, 1997.~~

546 (y) Charter fishing vessels.--The charge for chartering  
 547 any boat or vessel, licensed under s. 379.354(7) for no more  
 548 than six customers and with the crew furnished, solely for the  
 549 purpose of fishing is exempt from the tax imposed under s.  
 550 212.04 or s. 212.05. This exemption does not apply to any charge  
 551 to enter or stay upon any "head-boat," party boat, or other boat  
 552 or vessel. Nothing in this paragraph shall be construed to  
 553 exempt any boat from sales or use tax upon the purchase thereof  
 554 except as provided in paragraph (t) and s. 212.05.

555 (ee) Aircraft repair and maintenance labor charges.--There  
 556 shall be exempt from the tax imposed by this chapter all labor  
 557 charges for the repair and maintenance of an ~~qualified aircraft,~~  
 558 aircraft of more than 15,000 pounds maximum certified takeoff  
 559 weight, and rotary wing aircraft of more than 10,000 pounds  
 560 maximum certified takeoff weight. Except as otherwise provided  
 561 in this chapter, charges for parts and equipment furnished in  
 562 connection with such labor charges are taxable.

563 (ss) Aircraft sales or leases.--The sale or lease of a  
 564 ~~qualified aircraft or~~ an aircraft of more than 15,000 pounds  
 565 maximum certified takeoff weight for use by a common carrier is  
 566 exempt from the tax imposed by this chapter. As used in this  
 567 paragraph, "common carrier" means an airline operating under  
 568 Federal Aviation Administration regulations contained in Title  
 569 14, chapter I, part 121 or part 129 of the Code of Federal  
 570 Regulations.

571 (ggg) Aircraft temporarily in the state.--

572 1. An aircraft owned by a person who is not a resident of  
 573 this state is exempt from the use tax imposed under this chapter  
 574 if the aircraft enters and remains in this state for less than a  
 575 total of 21 days during the 6-month period after the date of  
 576 purchase. The temporary use of the aircraft and subsequent  
 577 removal from this state may be proven by invoices for fuel or  
 578 tie-down or hangar charges issued by out-of-state vendors or  
 579 suppliers or similar documentation that clearly and specifically  
 580 identifies the aircraft. The exemption provided by this  
 581 subparagraph shall be in addition to the provisions of  
 582 subparagraph 2. and s. 212.05(1)(a).

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583           2. An aircraft owned by a person who is not a resident of  
584 this state is exempt from the use tax imposed under this chapter  
585 if the aircraft enters or remains in this state exclusively for  
586 purposes of flight training, repairs, alterations, refitting, or  
587 modification. Such flight training, repairs, alterations,  
588 refitting, or modification shall be supported by written  
589 documentation issued by in-state vendors or suppliers which  
590 clearly and specifically identifies the aircraft. The exemption  
591 provided by this subparagraph shall be in addition to the  
592 provisions of subparagraph 1. and s. 212.05(1) (a).

593           (hhh) Fractional aircraft ownership programs.--Also exempt  
594 from the tax imposed by this chapter is the sale or use of  
595 aircraft primarily used in a fractional aircraft ownership  
596 program. The exemption is not allowed unless the purchaser or  
597 lessee furnishes the dealer with a certificate stating that the  
598 lease or purchase to be exempted is for aircraft primarily used  
599 in a fractional aircraft ownership program and that the  
600 purchaser or lessee qualifies for the exemption. If a purchaser  
601 or lessee makes tax-exempt purchases on a continual basis, the  
602 purchaser or lessee may allow the dealer to keep the certificate  
603 on file. The purchaser or lessee must inform the dealer that has  
604 the certificate on file if the purchaser or lessee no longer  
605 qualifies for the exemption. The department shall determine the  
606 format of the certificate.

607           Section 7. Section 212.0801, Florida Statutes, is  
608 repealed.

609           Section 8. Section 2 of chapter 2006-101, Laws of Florida,  
610 is amended to read:

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611           Section 2. Notwithstanding the provisions of section 3 of  
612 chapter 2000-345, Laws of Florida, as amended by section 55 of  
613 chapter 2002-218, Laws of Florida, subsection (10) of s.  
614 212.031, Florida Statutes, shall not stand repealed on July 1,  
615 2006, as scheduled by such laws, but that subsection is revived  
616 and readopted. ~~Subsection (10) of s. 212.031, Florida Statutes,~~  
617 ~~is repealed July 1, 2009.~~

618           Section 9. (1) A tax levied under the provisions of  
619 chapter 212, Florida Statutes, may not be collected on the sale  
620 of:

621           (a)1. Books, clothing, wallets, or bags, including  
622 handbags, backpacks, fanny packs, and diaper bags, but excluding  
623 briefcases, suitcases, and other garment bags, having a sales  
624 price of \$50 or less per item during the period from 12:01 a.m.,  
625 August 8, 2009, through midnight, August 10, 2009.

626           2. As used in this paragraph, the term:

627           a. "Book" means a set of printed sheets bound together and  
628 published in a volume. For purposes of this paragraph, the term  
629 "book" does not include newspapers, magazines, or other  
630 periodicals.

631           b. "Clothing" means any article of wearing apparel,  
632 including all footwear, except skis, swim fins, roller blades,  
633 and skates, intended to be worn on or about the human body. For  
634 purposes of this paragraph, the term "clothing" does not include  
635 watches, watchbands, jewelry, umbrellas, or handkerchiefs.

636           (b)1. School supplies having a sales price of \$10 or less  
637 per item during the period from 12:01 a.m., August 8, 2009,  
638 through midnight, August 10, 2009.

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639        2. As used in this paragraph, the term "school supplies"  
640 means pens, pencils, erasers, crayons, notebooks, notebook  
641 filler paper, legal pads, composition books, poster paper,  
642 scissors, cellophane tape, glue or paste, rulers, computer  
643 disks, protractors, compasses, and calculators.

644        (2) This section does not apply to sales within a theme  
645 park or entertainment complex as defined in s. 509.013(9),  
646 Florida Statutes, within a public lodging establishment as  
647 defined in s. 509.013(4), Florida Statutes, or within an airport  
648 as defined in s. 330.27(2), Florida Statutes.

649        (3) The Department of Revenue may adopt emergency rules to  
650 administer this section.

651        Section 10. (1) Effective upon this act becoming a law  
652 and effective June 5, 2009, through June 7, 2009, the tax levied  
653 under chapter 212, Florida Statutes, may not be collected on the  
654 sale of:

655        (a) Any portable self-powered light source selling for \$20  
656 or less.

657        (b) Any portable self-powered radio, two-way radio, or  
658 weatherband radio selling for \$75 or less.

659        (c) Any tarpaulin or other flexible waterproof sheeting  
660 selling for \$50 or less.

661        (d) Any item normally sold as, or generally advertised as,  
662 a ground anchor system or tie-down kit selling for \$50 or less.

663        (e) Any gas or diesel fuel tank selling for \$25 or less.

664        (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-  
665 volt, or 9-volt batteries, excluding automobile and boat  
666 batteries, selling for \$30 or less.



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667 (g) Any cell phone battery selling for \$60 or less or any  
668 cell phone charger selling for \$40 or less.

669 (h) Any nonelectric food storage cooler selling for \$30 or  
670 less.

671 (i) Any portable generator used to provide light or  
672 communications or preserve food in the event of a power outage  
673 selling for \$1,000 or less.

674 (j) Any storm shutter device selling for \$200 or less. As  
675 used in this paragraph, the term "storm shutter device" means  
676 materials and products manufactured, rated, and marketed  
677 specifically for the purpose of preventing window damage from  
678 storms.

679 (k) Any carbon monoxide detector selling for \$75 or less.

680 (l) Any reusable ice selling for \$10 or less.

681 (m) Any single product consisting of two or more of the  
682 items listed in paragraphs (a)-(l) selling for \$75 or less.

683 (2) This section does not apply to sales within a public  
684 lodging establishment as defined in s. 509.013(4), Florida  
685 Statutes, within a theme park or entertainment complex as  
686 defined in s. 509.013(9), Florida Statutes, or within an airport  
687 as defined in s. 330.27(2), Florida Statutes.

688 (3) The Department of Revenue may adopt rules pursuant to  
689 ss. 120.536(1) and 120.54, Florida Statutes, to administer this  
690 section.

691 Section 11. For the 2008-2009 fiscal year, the sum of  
692 \$246,157 is appropriated from the General Revenue Fund to the  
693 Department of Revenue for purposes of administering section 9 of  
694 this act.

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695           Section 12. For the 2008-2009 fiscal year, the sum of  
696 \$308,810 is appropriated from the General Revenue Fund to the  
697 Department of Revenue for purposes of administering section 10  
698 of this act.

699           Section 13. Except as otherwise provided, this act shall  
700 take effect July 1, 2009.