

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; providing
17 that the amendment to s. 212.031, F.S., made by the act is
18 clarifying and remedial; amending s. 212.04, F.S.;
19 abrogating the repeal of the tax exemption for admission
20 charges to events sponsored by governmental entities,
21 sports authorities, and sports commissions; providing an
22 exemption for admissions to the National Basketball
23 Association All-Star Game and the National Hockey League
24 All-Star Game; amending s. 212.05, F.S.; increasing the
25 tax rate on charges for the use of coin-operated amusement
26 machines; providing an exception for certain machines
27 located in facilities owned, operated, or leased by
28 certain veterans' service organizations; imposing a

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

57 providing an exemption from the sales and use tax for
58 sales of certain tangible personal property used for
59 hurricane preparedness for a certain period; providing
60 exceptions; authorizing the Department of Revenue to adopt
61 emergency rules; providing appropriations; providing
62 effective dates.

63
64 Be It Enacted by the Legislature of the State of Florida:

65
66 Section 1. Subsections (1) and (33) of section 212.02,
67 Florida Statutes, are amended to read:

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

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

85 private clubs and membership clubs providing recreational or
 86 physical fitness facilities, including, but not limited to,
 87 golf, tennis, swimming, yachting, boating, athletic, exercise,
 88 and fitness facilities, ~~except physical fitness facilities owned~~
 89 ~~or operated by any hospital licensed under chapter 395.~~

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

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

107 212.031 Tax on rental or license fee for use of real
 108 property.--

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

- 113 1. Assessed as agricultural property under s. 193.461.
 114 2. Used exclusively as dwelling units.
 115 3. Property subject to tax on parking, docking, or storage
 116 spaces under s. 212.03(6).
 117 4. Recreational property or the common elements of a
 118 condominium when subject to a lease between the developer or
 119 owner thereof and the condominium association in its own right
 120 or as agent for the owners of individual condominium units or
 121 the owners of individual condominium units. However, only the
 122 lease payments on such property shall be exempt from the tax
 123 imposed by this chapter, and any other use made by the owner or
 124 the condominium association shall be fully taxable under this
 125 chapter.
 126 5. A public or private street or right-of-way and poles,
 127 conduits, fixtures, and similar improvements located on such
 128 streets or rights-of-way, occupied or used by a utility or
 129 provider of communications services, as defined by s. 202.11,
 130 for utility or communications or television purposes. For
 131 purposes of this subparagraph, the term "utility" means any
 132 person providing utility services as defined in s. 203.012. This
 133 exception also applies to property, wherever located, on which
 134 the following are placed: towers, antennas, cables, accessory
 135 structures, or equipment, not including switching equipment,
 136 used in the provision of mobile communications services as
 137 defined in s. 202.11. For purposes of this chapter, towers used
 138 in the provision of mobile communications services, as defined
 139 in s. 202.11, are considered to be fixtures.

140 6. A public street or road which is used for
141 transportation purposes.

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

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

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

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

165 a. Photography, sound and recording, casting, location
166 managing and scouting, shooting, creation of special and optical
167 effects, animation, adaptation (language, media, electronic, or

168 otherwise), technological modifications, computer graphics, set
 169 and stage support (such as electricians, lighting designers and
 170 operators, greensmen, prop managers and assistants, and grips),
 171 wardrobe (design, preparation, and management), hair and makeup
 172 (design, production, and application), performing (such as
 173 acting, dancing, and playing), designing and executing stunts,
 174 coaching, consulting, writing, scoring, composing,
 175 choreographing, script supervising, directing, producing,
 176 transmitting dailies, dubbing, mixing, editing, cutting,
 177 looping, printing, processing, duplicating, storing, and
 178 distributing;

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

184 c. Property management services directly related to
 185 property used in connection with the services described in sub-
 186 subparagraphs a. and b.

187
 188 This exemption will inure to the taxpayer upon presentation of
 189 the certificate of exemption issued to the taxpayer under the
 190 provisions of s. 288.1258.

191 10. Leased, subleased, licensed, or rented to a person
 192 providing food and drink concessionaire services within the
 193 premises of a convention hall, exhibition hall, auditorium,
 194 stadium, theater, arena, civic center, performing arts center,
 195 publicly owned recreational facility, or any business operated

196 | under a permit issued pursuant to chapter 550. This provision
197 | applies only to the space used exclusively for selling and
198 | distributing food and drinks. A person providing retail
199 | concessionaire services involving the sale of food and drink or
200 | other tangible personal property within the premises of an
201 | airport shall be subject to tax on the rental of real property
202 | used for that purpose, but shall not be subject to the tax on
203 | any license to use the property. For purposes of this
204 | subparagraph, the term "sale" shall not include the leasing of
205 | tangible personal property.

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

215 | 12. Rented, leased, subleased, or licensed to a
216 | concessionaire by a convention hall, exhibition hall,
217 | auditorium, stadium, theater, arena, civic center, performing
218 | arts center, or publicly owned recreational facility, during an
219 | event at the facility, to be used by the concessionaire to sell
220 | souvenirs, novelties, or other event-related products. This
221 | subparagraph applies only to that portion of the rental, lease,
222 | or license payment which is based on a percentage of sales and

223 not based on a fixed price. ~~This subparagraph is repealed July~~
 224 ~~1, 2009.~~

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

245 (9) The rental, lease, sublease, or license for the use of
 246 ~~a skybox, luxury box, or other~~ box seats for use during a high
 247 school or college football game is exempt from the tax imposed
 248 by this section when the charge for such rental, lease,
 249 sublease, or license is imposed by a nonprofit sponsoring

250 organization which is qualified as nonprofit pursuant to s.
251 501(c) (3) of the Internal Revenue Code.

252 Section 3. The amendment to s. 212.031(1)(a)10., Florida
253 Statutes, made by this act is intended to be clarifying and
254 remedial in nature.

255 Section 4. Paragraph (a) of subsection (2) of section
256 212.04, Florida Statutes, is amended to read:

257 212.04 Admissions tax; rate, procedure, enforcement.--

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

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

276 b. No tax shall be levied on admission charges to an event
277 sponsored by a governmental entity, sports authority, or sports

278 | commission when held in a convention hall, exhibition hall,
279 | auditorium, stadium, theater, arena, civic center, performing
280 | arts center, or publicly owned recreational facility and when
281 | 100 percent of the risk of success or failure lies with the
282 | sponsor of the event and 100 percent of the funds at risk for
283 | the event belong to the sponsor, and student or faculty talent
284 | is not exclusively used. As used in this sub-subparagraph, the
285 | terms "sports authority" and "sports commission" mean a
286 | nonprofit organization that is exempt from federal income tax
287 | under s. 501(c)(3) of the Internal Revenue Code and that
288 | contracts with a county or municipal government for the purpose
289 | of promoting and attracting sports-tourism events to the
290 | community with which it contracts. ~~This sub-subparagraph is~~
291 | ~~repealed July 1, 2009.~~

292 | 3. No tax shall be levied on an admission paid by a
293 | student, or on the student's behalf, to any required place of
294 | sport or recreation if the student's participation in the sport
295 | or recreational activity is required as a part of a program or
296 | activity sponsored by, and under the jurisdiction of, the
297 | student's educational institution, provided his or her
298 | attendance is as a participant and not as a spectator.

299 | 4. No tax shall be levied on admissions to the National
300 | Football League championship game, on admissions to any
301 | semifinal game or championship game of a national collegiate
302 | tournament, or on admissions to a Major League Baseball all-star
303 | game.

304 | 5. A participation fee or sponsorship fee imposed by a
305 | governmental entity as described in s. 212.08(6) for an athletic

306 or recreational program is exempt when the governmental entity
307 by itself, or in conjunction with an organization exempt under
308 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,
309 sponsors, administers, plans, supervises, directs, and controls
310 the athletic or recreational program.

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

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

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

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

359 9. No tax shall be levied on admissions to any postseason
360 collegiate football game sanctioned by the National Collegiate
361 Athletic Association.

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

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

366 Section 5. Paragraph (h) of subsection (1) of section
 367 212.05, Florida Statutes, is amended, and subsection (5) is
 368 added to that section, to read:

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

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

381 (h)1. A tax is imposed at the rate of 6 4 percent on the
 382 charges for the use of coin-operated amusement machines, except
 383 the rate shall be 4 percent on the charges for the use of coin-
 384 operated amusement machines as described in s. 849.161 and
 385 located at any facility owned, operated, or leased by a
 386 division, post, or chapter of a veterans service organization
 387 granted a federal charter under Title 36, U.S.C. The tax shall
 388 be calculated by dividing the gross receipts from such charges
 389 for the applicable reporting period by a divisor, determined as

390 provided in this subparagraph, to compute gross taxable sales,
 391 and then subtracting gross taxable sales from gross receipts to
 392 arrive at the amount of tax due. For the 6-percent tax, for
 393 counties that do not impose a discretionary sales surtax, the
 394 divisor is equal to 1.06 ~~1.04~~; for counties that impose a 0.5
 395 percent discretionary sales surtax, the divisor is equal to 1.65
 396 ~~1.045~~; for counties that impose a 1 percent discretionary sales
 397 surtax, the divisor is equal to 1.070 ~~1.050~~; and for counties
 398 that impose a 2 percent sales surtax, the divisor is equal to
 399 1.080 ~~1.060~~. For the 4-percent tax, for counties that do not
 400 impose a discretionary sales surtax, the divisor is equal to
 401 1.04; for counties that impose a 0.5-percent discretionary sales
 402 surtax, the divisor is equal to 1.045; for counties that impose
 403 a 1-percent discretionary sales surtax, the divisor is equal to
 404 1.050; and for counties that impose a 2-percent discretionary
 405 sales surtax, the divisor is equal to 1.060. If a county imposes
 406 a discretionary sales surtax that is not listed in this
 407 subparagraph, the department shall make the applicable divisor
 408 available in an electronic format or otherwise. Additional
 409 divisors shall bear the same mathematical relationship to the
 410 next higher and next lower divisors as the new surtax rate bears
 411 to the next higher and next lower surtax rates for which
 412 divisors have been established. When a machine is activated by a
 413 slug, token, coupon, or any similar device which has been
 414 purchased, the tax is on the price paid by the user of the
 415 device for such device.

416 2. As used in this paragraph, the term "operator" means
 417 any person who possesses a coin-operated amusement machine for

418 the purpose of generating sales through that machine and who is
419 responsible for removing the receipts from the machine.

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

424 b. If the owner or lessee of the machine is also its
425 operator, he or she shall be liable for payment of the tax on
426 the purchase or lease of the machine, as well as the tax on
427 sales generated through the machine.

428 c. If the proprietor of the business where the machine is
429 located does not own the machine, he or she shall be deemed to
430 be the lessee and operator of the machine and is responsible for
431 the payment of the tax on sales, unless such responsibility is
432 otherwise provided for in a written agreement between him or her
433 and the machine owner.

434 3.a. An operator of a coin-operated amusement machine may
435 not operate or cause to be operated in this state any such
436 machine until the operator has registered with the department
437 and has conspicuously displayed an identifying certificate
438 issued by the department. The identifying certificate shall be
439 issued by the department upon application from the operator. The
440 identifying certificate shall include a unique number, and the
441 certificate shall be permanently marked with the operator's
442 name, the operator's sales tax number, and the maximum number of
443 machines to be operated under the certificate. An identifying
444 certificate shall not be transferred from one operator to
445 another. The identifying certificate must be conspicuously

446 displayed on the premises where the coin-operated amusement
447 machines are being operated.

448 b. The operator of the machine must obtain an identifying
449 certificate before the machine is first operated in the state
450 and by July 1 of each year thereafter. The annual fee for each
451 certificate shall be based on the number of machines identified
452 on the application times \$30 and is due and payable upon
453 application for the identifying device. The application shall
454 contain the operator's name, sales tax number, business address
455 where the machines are being operated, and the number of
456 machines in operation at that place of business by the operator.
457 No operator may operate more machines than are listed on the
458 certificate. A new certificate is required if more machines are
459 being operated at that location than are listed on the
460 certificate. The fee for the new certificate shall be based on
461 the number of additional machines identified on the application
462 form times \$30.

463 c. A penalty of \$250 per machine is imposed on the
464 operator for failing to properly obtain and display the required
465 identifying certificate. A penalty of \$250 is imposed on the
466 lessee of any machine placed in a place of business without a
467 proper current identifying certificate. Such penalties shall
468 apply in addition to all other applicable taxes, interest, and
469 penalties.

470 d. Operators of coin-operated amusement machines must
471 obtain a separate sales and use tax certificate of registration
472 for each county in which such machines are located. One sales

473 and use tax certificate of registration is sufficient for all of
 474 the operator's machines within a single county.

475 4. The provisions of this paragraph do not apply to coin-
 476 operated amusement machines owned and operated by churches or
 477 synagogues.

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

482 6. The department may adopt rules necessary to administer
 483 the provisions of this paragraph.

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

488 Section 6. Section 212.0597, Florida Statutes, is created
 489 to read:

490 212.0597 Maximum tax on fractional aircraft ownership
 491 interests.--The tax imposed under this chapter, including any
 492 discretionary sales surtax under s. 212.055, is limited to \$300
 493 on the sale or use in this state of a fractional ownership
 494 interest in aircraft pursuant to a fractional aircraft ownership
 495 program. This maximum tax applies to the total consideration
 496 paid for the fractional ownership interest, including any
 497 amounts paid by the fractional owner as monthly management or
 498 maintenance fees. The maximum tax applies only if the fractional
 499 ownership interest is sold by or to the operator of the
 500 fractional aircraft ownership program or if the fractional

501 ownership interest is transferred upon the approval of the
502 operator of the fractional aircraft ownership program.

503 Section 7. Paragraph (q) is added to subsection (5) of
504 section 212.08, Florida Statutes, paragraphs (d), (w), (y),
505 (ee), and (ss) of subsection (7) are amended, and paragraphs
506 (ggg) and (hhh) are added to subsection (7) of that section, to
507 read:

508 212.08 Sales, rental, use, consumption, distribution, and
509 storage tax; specified exemptions.--The sale at retail, the
510 rental, the use, the consumption, the distribution, and the
511 storage to be used or consumed in this state of the following
512 are hereby specifically exempt from the tax imposed by this
513 chapter.

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

515 (q) Industrial machinery and equipment used in
516 manufacturing.--For the period beginning July 1, 2009, and
517 ending June 30, 2011, industrial machinery and equipment
518 purchased for use in manufacturing facilities or plant units
519 which manufacture, process, compound, or produce for sale items
520 of tangible personal property at fixed locations in this state
521 are exempt from the tax imposed by this chapter when the
522 purchase price is in excess of \$2,500. As used in paragraph, the
523 term "industrial machinery and equipment" means tangible
524 personal property that has a depreciable life of 3 years or more
525 and that is used as an integral part in the manufacturing,
526 processing, compounding, or production of tangible personal
527 property for sale.

528 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 529 entity by this chapter do not inure to any transaction that is
 530 otherwise taxable under this chapter when payment is made by a
 531 representative or employee of the entity by any means,
 532 including, but not limited to, cash, check, or credit card, even
 533 when that representative or employee is subsequently reimbursed
 534 by the entity. In addition, exemptions provided to any entity by
 535 this subsection do not inure to any transaction that is
 536 otherwise taxable under this chapter unless the entity has
 537 obtained a sales tax exemption certificate from the department
 538 or the entity obtains or provides other documentation as
 539 required by the department. Eligible purchases or leases made
 540 with such a certificate must be in strict compliance with this
 541 subsection and departmental rules, and any person who makes an
 542 exempt purchase with a certificate that is not in strict
 543 compliance with this subsection and the rules is liable for and
 544 shall pay the tax. The department may adopt rules to administer
 545 this subsection.

546 (d) Feeds.--Feeds for poultry, ~~estriches~~, and livestock,
 547 including racehorses and dairy cows, are exempt.

548 (w) Certain ~~newspaper, magazine, and newsletter~~
 549 ~~subscriptions~~, shoppers, and community newspapers.--Likewise
 550 ~~exempt are newspaper, magazine, and newsletter subscriptions in~~
 551 ~~which the product is delivered to the customer by mail. Also~~
 552 exempt are free, circulated publications that are published on a
 553 regular basis, the content of which is primarily advertising,
 554 and that are distributed through the mail, home delivery, or
 555 newsstands. ~~The exemption for newspaper, magazine, and~~

556 ~~newsletter subscriptions which is provided in this paragraph~~
 557 ~~applies only to subscriptions entered into after March 1, 1997.~~

558 (y) Charter fishing vessels.--The charge for chartering
 559 any boat or vessel, licensed under s. 379.354(7) for no more
 560 than six customers and with the crew furnished, solely for the
 561 purpose of fishing is exempt from the tax imposed under s.
 562 212.04 or s. 212.05. The charge for chartering exclusively in
 563 fresh water any boat or vessel carrying no more than six
 564 customers per charter and with the crew furnished, solely for
 565 the purpose of fishing, is exempt from the tax imposed under s.
 566 212.04 or s. 212.05. These exemptions do ~~This exemption does not~~
 567 apply to any charge to enter or stay upon any "head-boat," party
 568 boat, or other boat or vessel. Nothing in this paragraph shall
 569 be construed to exempt any boat from sales or use tax upon the
 570 purchase thereof except as provided in paragraph (t) and s.
 571 212.05.

572 (ee) Aircraft repair and maintenance labor charges.--There
 573 shall be exempt from the tax imposed by this chapter all labor
 574 charges for the repair and maintenance of an ~~qualified aircraft,~~
 575 aircraft of more than 15,000 pounds maximum certified takeoff
 576 weight, and rotary wing aircraft of more than 10,000 pounds
 577 maximum certified takeoff weight. Except as otherwise provided
 578 in this chapter, charges for parts and equipment furnished in
 579 connection with such labor charges are taxable.

580 (ss) Aircraft sales or leases.--The sale or lease of a
 581 ~~qualified aircraft or~~ an aircraft of more than 15,000 pounds
 582 maximum certified takeoff weight for use by a common carrier is
 583 exempt from the tax imposed by this chapter. As used in this

584 paragraph, "common carrier" means an airline operating under
585 Federal Aviation Administration regulations contained in Title
586 14, chapter I, part 121 or part 129 of the Code of Federal
587 Regulations.

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

589 1. An aircraft owned by a person who is not a resident of
590 this state is exempt from the use tax imposed under this chapter
591 if the aircraft enters and remains in this state for less than a
592 total of 21 days during the 6-month period after the date of
593 purchase. The temporary use of the aircraft and subsequent
594 removal from this state may be proven by invoices for fuel or
595 tie-down or hangar charges issued by out-of-state vendors or
596 suppliers or similar documentation that clearly and specifically
597 identifies the aircraft. The exemption provided by this
598 subparagraph shall be in addition to the provisions of
599 subparagraph 2. and s. 212.05(1) (a).

600 2. An aircraft owned by a person who is not a resident of
601 this state is exempt from the use tax imposed under this chapter
602 if the aircraft enters or remains in this state exclusively for
603 purposes of flight training, repairs, alterations, refitting, or
604 modification. Such flight training, repairs, alterations,
605 refitting, or modification shall be supported by written
606 documentation issued by in-state vendors or suppliers which
607 clearly and specifically identifies the aircraft. The exemption
608 provided by this subparagraph shall be in addition to the
609 provisions of subparagraph 1. and s. 212.05(1) (a).

610 (hhh) Fractional aircraft ownership programs.--Also exempt
611 from the tax imposed by this chapter is the sale or use of

612 aircraft primarily used in a fractional aircraft ownership
613 program. The exemption is not allowed unless the purchaser or
614 lessee furnishes the dealer with a certificate stating that the
615 lease or purchase to be exempted is for aircraft primarily used
616 in a fractional aircraft ownership program and that the
617 purchaser or lessee qualifies for the exemption. If a purchaser
618 or lessee makes tax-exempt purchases on a continual basis, the
619 purchaser or lessee may allow the dealer to keep the certificate
620 on file. The purchaser or lessee must inform the dealer that has
621 the certificate on file if the purchaser or lessee no longer
622 qualifies for the exemption. The department shall determine the
623 format of the certificate.

624 Section 8. Section 212.0801, Florida Statutes, is
625 repealed.

626 Section 9. Section 2 of chapter 2006-101, Laws of Florida,
627 is amended to read:

628 Section 2. Notwithstanding the provisions of section 3 of
629 chapter 2000-345, Laws of Florida, as amended by section 55 of
630 chapter 2002-218, Laws of Florida, subsection (10) of s.
631 212.031, Florida Statutes, shall not stand repealed on July 1,
632 2006, as scheduled by such laws, but that subsection is revived
633 and readopted. ~~Subsection (10) of s. 212.031, Florida Statutes,~~
634 ~~is repealed July 1, 2009.~~

635 Section 10. (1) A tax levied under the provisions of
636 chapter 212, Florida Statutes, may not be collected on the sale
637 of:

638 (a)1. Books, clothing, wallets, or bags, including
639 handbags, backpacks, fanny packs, and diaper bags, but excluding

640 briefcases, suitcases, and other garment bags, having a sales
641 price of \$50 or less per item during the period from 12:01 a.m.,
642 August 8, 2009, through midnight, August 10, 2009.

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

644 a. "Book" means a set of printed sheets bound together and
645 published in a volume. For purposes of this paragraph, the term
646 "book" does not include newspapers, magazines, or other
647 periodicals.

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

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

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

661 (2) This section does not apply to sales within a theme
662 park or entertainment complex as defined in s. 509.013(9),
663 Florida Statutes, within a public lodging establishment as
664 defined in s. 509.013(4), Florida Statutes, or within an airport
665 as defined in s. 330.27(2), Florida Statutes.

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

668 Section 11. (1) Effective upon this act becoming a law
669 and effective June 5, 2009, through June 7, 2009, the tax levied
670 under chapter 212, Florida Statutes, may not be collected on the
671 sale of:

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

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

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

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

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

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

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

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

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

691 (j) Any storm shutter device selling for \$200 or less. As
692 used in this paragraph, the term "storm shutter device" means
693 materials and products manufactured, rated, and marketed
694 specifically for the purpose of preventing window damage from
695 storms.

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

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

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

700 (2) This section does not apply to sales within a public
 701 lodging establishment as defined in s. 509.013(4), Florida
 702 Statutes, within a theme park or entertainment complex as
 703 defined in s. 509.013(9), Florida Statutes, or within an airport
 704 as defined in s. 330.27(2), Florida Statutes.

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

708 Section 12. For the 2008-2009 fiscal year, the sum of
 709 \$246,157 is appropriated from the General Revenue Fund to the
 710 Department of Revenue for purposes of administering section 9 of
 711 this act.

712 Section 13. For the 2008-2009 fiscal year, the sum of
 713 \$308,810 is appropriated from the General Revenue Fund to the
 714 Department of Revenue for purposes of administering section 10
 715 of this act.

716 Section 14. Except as otherwise provided, this act shall
 717 take effect July 1, 2009.