

By Senator Negrón

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1 A bill to be entitled

2 An act relating to the tax on sales, use, and other
3 transactions; providing a short title; amending s.
4 212.05, F.S.; imposing a maximum limitation on the
5 amount of tax collected on sales of boats in this
6 state; providing an effective date.

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8 WHEREAS, Florida's maritime and boating industry, including
9 the sale and servicing of large boats, has historically been a
10 significant component of Florida's economy, with over 220,000
11 people employed in this and related industries, and

12 WHEREAS, the boating industry not only creates significant
13 numbers of jobs in Florida, but also attracts large amounts of
14 capital, causes significant tax revenue to be collected, and
15 creates extensive indirect jobs and other benefits, and

16 WHEREAS, the voters in Florida made clear in the most
17 recent election that, by amending Florida's constitution, they
18 value highly Florida's working waterfronts and want to see those
19 waterfronts taking advantage of Florida's natural amenities and
20 adding further to employment and capital investment in Florida,
21 and

22 WHEREAS, current tax policy discourages the purchase, use,
23 and maintenance of boats in Florida and actually requires
24 certain purchasers to leave the state to avoid unnecessary
25 taxation, with a resulting loss of jobs, capital investment, and
26 sales and use tax revenue, and

27 WHEREAS, current law and policy results in little or no
28 sales tax revenue collection on the purchase and sale of large
29 boats because of far more advantageous law and policy in other

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30 jurisdictions, including offshore, and

31 WHEREAS, changing tax policy to encourage the sale, use,
32 maintenance, repair, and overhaul of boats in Florida would
33 energize Florida's economy, create jobs, attract capital, and
34 generate additional sales and use tax revenue, and, indirectly,
35 assist law enforcement and the United States Department of
36 Homeland Security by decreasing the number of offshore
37 registered boats in Florida's and America's waters, NOW,
38 THEREFORE,

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40 Be It Enacted by the Legislature of the State of Florida:

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42 Section 1. This act may be cited as the "Florida Maritime
43 Full Employment Act."

44 Section 2. Subsection (5) is added to section 212.05,
45 Florida Statutes, to read:

46 212.05 Sales, storage, use tax.—It is hereby declared to be
47 the legislative intent that every person is exercising a taxable
48 privilege who engages in the business of selling tangible
49 personal property at retail in this state, including the
50 business of making mail order sales, or who rents or furnishes
51 any of the things or services taxable under this chapter, or who
52 stores for use or consumption in this state any item or article
53 of tangible personal property as defined herein and who leases
54 or rents such property within the state.

55 (5) Notwithstanding any other provision of this chapter,
56 the maximum amount of tax imposed under this chapter and
57 collected on each sale or use of a boat in this state may not
58 exceed \$18,000.

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Section 3. This act shall take effect July 1, 2010.