

HB 711

2010

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. 212.05,  
4           F.S.; imposing a maximum limitation on the amount of tax  
5           collected on sales of boats in this state; providing an  
6           effective date.

7  
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

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29 boats because of far more advantageous law and policy in other  
 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,

39  
 40 Be It Enacted by the Legislature of the State of Florida:

41  
 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  
 47 be the legislative intent that every person is exercising a  
 48 taxable privilege who engages in the business of selling  
 49 tangible personal property at retail in this state, including  
 50 the business of making mail order sales, or who rents or  
 51 furnishes any of the things or services taxable under this  
 52 chapter, or who stores for use or consumption in this state any  
 53 item or article of tangible personal property as defined herein  
 54 and who leases 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

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57 | collected on each sale or use of a boat in this state may not  
58 | exceed \$18,000.

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