

By Senator Margolis

35-01230-11

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1 A bill to be entitled

2 An act relating to sales tax exemptions; amending s.  
3 212.031, F.S.; exempting from the sales tax certain  
4 separately stated charges imposed on a lessee or  
5 licensee of leased or licensed premises; providing an  
6 effective date.

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

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10 Section 1. Subsection (10) is added to section 212.031,  
11 Florida Statutes, to read:

12 212.031 Tax on rental or license fee for use of real  
13 property.—

14 (10) Separately stated charges imposed by a convention  
15 hall, exhibition hall, auditorium, stadium, theater, arena,  
16 civic center, performing arts center, or publicly owned  
17 recreational facility upon a lessee or licensee for food, drink,  
18 or services required or available in connection with a lease or  
19 license to use real property, including charges for laborers,  
20 stagehands, ticket takers, event staff, security personnel,  
21 cleaning staff, and other event-related personnel, advertising,  
22 and credit card processing, are exempt from the tax imposed by  
23 this section.

24 Section 2. This act shall take effect July 1, 2011.