

By Senator Montford

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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 that are required or available in connection with a
19 lease or license to use real property, including charges for
20 advertising and credit card processing and for laborers,
21 stagehands, ticket takers, event staff, security personnel,
22 cleaning staff, and other event-related personnel, are exempt
23 from the tax imposed by this section.

24 Section 2. This act shall take effect upon becoming a law.