

By Senator Hukill

8-00189B-14

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.031, F.S.; reducing the
4 tax levied on rental or license fees charged for the
5 use of real property effective on a certain date;
6 providing an effective date.

7

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

9

10 Section 1. Paragraphs (c) and (d) of subsection (1) of
11 section 212.031, Florida Statutes, are amended to read:

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

14 (1)

15 (c) For the exercise of such privilege, a tax is levied in
16 an amount equal to 6 percent of and on the total rent or license
17 fee charged for such real property by the person charging or
18 collecting the rental or license fee. The total rent or license
19 fee charged for such real property must ~~shall~~ include payments
20 for the granting of a privilege to use or occupy real property
21 for any purpose and must ~~shall~~ include base rent, percentage
22 rents, or similar charges. Such charges must ~~shall~~ be included
23 in the total rent or license fee subject to tax under this
24 section whether or not they can be attributed to the ability of
25 the lessor's or licensor's property as used or operated to
26 attract customers. Payments for intrinsically valuable personal
27 property such as franchises, trademarks, service marks, logos,
28 or patents are not subject to tax under this section. In the
29 case of a contractual arrangement that provides for both

8-00189B-14

2014176__

30 payments taxable as total rent or license fee and payments not
31 subject to tax, the tax shall be based on a reasonable
32 allocation of such payments and does ~~shall~~ not apply to that
33 portion which is for the nontaxable payments. Effective January
34 1, 2015, the tax levied under this paragraph is reduced to 5
35 percent.

36 (d) If ~~When~~ the rental or license fee of ~~any~~ such real
37 property is paid by way of property, goods, wares, merchandise,
38 services, or other thing of value, the tax shall be at the rate
39 of 6 percent of the value of the property, goods, wares,
40 merchandise, services, or other thing of value. Effective
41 January 1, 2015, the tax rate imposed under this paragraph is
42 reduced to 5 percent.

43 Section 2. This act shall take effect July 1, 2014.