

By Senator Hays

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1 A bill to be entitled
2 An act relating to the tax on commercial real
3 property; amending s. 212.031, F.S.; providing certain
4 exemptions from the tax imposed on rental or license
5 fees charged for the use of commercial real property;
6 providing for the future repeal of s. 212.031, F.S.,
7 relating to the imposition of a tax on the rental or
8 license fees charged for the use of commercial real
9 property; amending ss. 212.0598, 212.0602, 288.1258,
10 338.234, and 341.840, F.S.; conforming provisions to
11 changes made by the act; conforming cross-references;
12 providing effective dates.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Section 212.031, Florida Statutes, is amended to
17 read:

18 212.031 Tax on rental or license fee for use of real
19 property.—

20 (1)(a) It is declared to be the legislative intent that
21 every person is exercising a taxable privilege who engages in
22 the business of renting, leasing, letting, or granting a license
23 for the use of any real property unless such property is:

24 1. Assessed as agricultural property under s. 193.461.

25 2. Used exclusively as dwelling units.

26 3. Property subject to tax on parking, docking, or storage
27 spaces under s. 212.03(6).

28 4. Recreational property or the common elements of a
29 condominium when subject to a lease between the developer or

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30 owner thereof and the condominium association in its own right
31 or as agent for the owners of individual condominium units or
32 the owners of individual condominium units. However, only the
33 lease payments on such property shall be exempt from the tax
34 imposed by this chapter, and any other use made by the owner or
35 the condominium association shall be fully taxable under this
36 chapter.

37 5. A public or private street or right-of-way and poles,
38 conduits, fixtures, and similar improvements located on such
39 streets or rights-of-way, occupied or used by a utility or
40 provider of communications services, as defined by s. 202.11,
41 for utility or communications or television purposes. For
42 purposes of this subparagraph, the term "utility" means any
43 person providing utility services as defined in s. 203.012. This
44 exception also applies to property, wherever located, on which
45 the following are placed: towers, antennas, cables, accessory
46 structures, or equipment, not including switching equipment,
47 used in the provision of mobile communications services as
48 defined in s. 202.11. For purposes of this chapter, towers used
49 in the provision of mobile communications services, as defined
50 in s. 202.11, are considered to be fixtures.

51 6. A public street or road which is used for transportation
52 purposes.

53 7. Property used at an airport exclusively for the purpose
54 of aircraft landing or aircraft taxiing or property used by an
55 airline for the purpose of loading or unloading passengers or
56 property onto or from aircraft or for fueling aircraft.

57 8.a. Property used at a port authority, as defined in s.
58 315.02(2), exclusively for the purpose of oceangoing vessels or

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59 tugs docking, or such vessels mooring on property used by a port
60 authority for the purpose of loading or unloading passengers or
61 cargo onto or from such a vessel, or property used at a port
62 authority for fueling such vessels, or to the extent that the
63 amount paid for the use of any property at the port is based on
64 the charge for the amount of tonnage actually imported or
65 exported through the port by a tenant.

66 b. The amount charged for the use of any property at the
67 port in excess of the amount charged for tonnage actually
68 imported or exported shall remain subject to tax except as
69 provided in sub-subparagraph a.

70 9. Property used as an integral part of the performance of
71 qualified production services. As used in this subparagraph, the
72 term "qualified production services" means any activity or
73 service performed directly in connection with the production of
74 a qualified motion picture, as defined in s. 212.06(1)(b), and
75 includes:

76 a. Photography, sound and recording, casting, location
77 managing and scouting, shooting, creation of special and optical
78 effects, animation, adaptation (language, media, electronic, or
79 otherwise), technological modifications, computer graphics, set
80 and stage support (such as electricians, lighting designers and
81 operators, greensmen, prop managers and assistants, and grips),
82 wardrobe (design, preparation, and management), hair and makeup
83 (design, production, and application), performing (such as
84 acting, dancing, and playing), designing and executing stunts,
85 coaching, consulting, writing, scoring, composing,
86 choreographing, script supervising, directing, producing,
87 transmitting dailies, dubbing, mixing, editing, cutting,

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88 looping, printing, processing, duplicating, storing, and
89 distributing;

90 b. The design, planning, engineering, construction,
91 alteration, repair, and maintenance of real or personal property
92 including stages, sets, props, models, paintings, and facilities
93 principally required for the performance of those services
94 listed in sub-subparagraph a.; and

95 c. Property management services directly related to
96 property used in connection with the services described in sub-
97 subparagraphs a. and b.

98
99 This exemption will inure to the taxpayer upon presentation of
100 the certificate of exemption issued to the taxpayer under the
101 provisions of s. 288.1258.

102 10. Leased, subleased, licensed, or rented to a person
103 providing food and drink concessionaire services within the
104 premises of a convention hall, exhibition hall, auditorium,
105 stadium, theater, arena, civic center, performing arts center,
106 publicly owned recreational facility, or any business operated
107 under a permit issued pursuant to chapter 550. A person
108 providing retail concessionaire services involving the sale of
109 food and drink or other tangible personal property within the
110 premises of an airport shall be subject to tax on the rental of
111 real property used for that purpose, but shall not be subject to
112 the tax on any license to use the property. For purposes of this
113 subparagraph, the term "sale" shall not include the leasing of
114 tangible personal property.

115 11. Property occupied pursuant to an instrument calling for
116 payments which the department has declared, in a Technical

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117 Assistance Advisement issued on or before March 15, 1993, to be
118 nontaxable pursuant to rule 12A-1.070(19)(c), Florida
119 Administrative Code; provided that this subparagraph shall only
120 apply to property occupied by the same person before and after
121 the execution of the subject instrument and only to those
122 payments made pursuant to such instrument, exclusive of renewals
123 and extensions thereof occurring after March 15, 1993.

124 12. Property used or occupied predominantly for space
125 flight business purposes. As used in this subparagraph, "space
126 flight business" means the manufacturing, processing, or
127 assembly of a space facility, space propulsion system, space
128 vehicle, satellite, or station of any kind possessing the
129 capacity for space flight, as defined by s. 212.02(23), or
130 components thereof, and also means the following activities
131 supporting space flight: vehicle launch activities, flight
132 operations, ground control or ground support, and all
133 administrative activities directly related thereto. Property
134 shall be deemed to be used or occupied predominantly for space
135 flight business purposes if more than 50 percent of the
136 property, or improvements thereon, is used for one or more space
137 flight business purposes. Possession by a landlord, lessor, or
138 licensor of a signed written statement from the tenant, lessee,
139 or licensee claiming the exemption shall relieve the landlord,
140 lessor, or licensor from the responsibility of collecting the
141 tax, and the department shall look solely to the tenant, lessee,
142 or licensee for recovery of such tax if it determines that the
143 exemption was not applicable.

144 13. Rented, leased, subleased, or licensed to a person
145 providing telecommunications, data systems management, or

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146 Internet services at a publicly or privately owned convention
147 hall, civic center, or meeting space at a public lodging
148 establishment as defined in s. 509.013. This subparagraph
149 applies only to that portion of the rental, lease, or license
150 payment that is based upon a percentage of sales, revenue
151 sharing, or royalty payments and not based upon a fixed price.
152 This subparagraph is intended to be clarifying and remedial in
153 nature and shall apply retroactively. This subparagraph does not
154 provide a basis for an assessment of any tax not paid, or create
155 a right to a refund of any tax paid, pursuant to this section
156 before July 1, 2010.

157 (b) When a lease involves multiple use of real property
158 wherein a part of the real property is subject to the tax
159 herein, and a part of the property would be excluded from the
160 tax under subparagraph (a)1., subparagraph (a)2., subparagraph
161 (a)3., or subparagraph (a)5., the department shall determine,
162 from the lease or license and such other information as may be
163 available, that portion of the total rental charge which is
164 exempt from the tax imposed by this section. The portion of the
165 premises leased or rented by a for-profit entity providing a
166 residential facility for the aged will be exempt on the basis of
167 a pro rata portion calculated by combining the square footage of
168 the areas used for residential units by the aged and for the
169 care of such residents and dividing the resultant sum by the
170 total square footage of the rented premises. For purposes of
171 this section, the term "residential facility for the aged" means
172 a facility that is licensed or certified in whole or in part
173 under chapter 400, chapter 429, or chapter 651; or that provides
174 residences to the elderly and is financed by a mortgage or loan

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175 made or insured by the United States Department of Housing and
176 Urban Development under s. 202, s. 202 with a s. 8 subsidy, s.
177 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act;
178 or other such similar facility that provides residences
179 primarily for the elderly.

180 (c) For the exercise of such privilege, a tax is levied in
181 an amount equal to 6 percent of and on the total rent or license
182 fee charged for such real property by the person charging or
183 collecting the rental or license fee. The total rent or license
184 fee charged for such real property shall include payments for
185 the granting of a privilege to use or occupy real property for
186 any purpose and shall include base rent, percentage rents, or
187 similar charges. Such charges shall be included in the total
188 rent or license fee subject to tax under this section whether or
189 not they can be attributed to the ability of the lessor's or
190 licensor's property as used or operated to attract customers.
191 Payments for intrinsically valuable personal property such as
192 franchises, trademarks, service marks, logos, or patents are not
193 subject to tax under this section. In the case of a contractual
194 arrangement that provides for both payments taxable as total
195 rent or license fee and payments not subject to tax, the tax
196 shall be based on a reasonable allocation of such payments and
197 shall not apply to that portion which is for the nontaxable
198 payments.

199 1. Effective January 1, 2016, the tax imposed under this
200 paragraph does not apply to, and shall not be imposed upon, the
201 first \$10,000 of the total rent or license fee charged by the
202 lessor.

203 2. Effective January 1, 2017, the tax imposed under this

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204 paragraph does not apply to, and shall not be imposed upon, the
205 first \$20,000 of the total rent or license fee charged by the
206 lessor.

207 3. Effective January 1, 2018, the tax imposed under this
208 paragraph does not apply to, and shall not be imposed upon, the
209 first \$30,000 of the total rent or license fee charged by the
210 lessor.

211 4. Effective January 1, 2019, the tax imposed under this
212 paragraph does not apply to, and shall not be imposed upon, the
213 first \$40,000 of the total rent or license fee charged by the
214 lessor.

215 5. Effective January 1, 2020, the tax imposed under this
216 paragraph does not apply to, and shall not be imposed upon, the
217 first \$50,000 of the total rent or license fee charged by the
218 lessor.

219 6. Effective January 1, 2021, the tax imposed under this
220 paragraph does not apply to, and shall not be imposed upon, the
221 first \$60,000 of the total rent or license fee charged by the
222 lessor.

223 7. Effective January 1, 2022, the tax imposed under this
224 paragraph does not apply to, and shall not be imposed upon, the
225 first \$70,000 of the total rent or license fee charged by the
226 lessor.

227 8. Effective January 1, 2023, the tax imposed under this
228 paragraph does not apply to, and shall not be imposed upon, the
229 first \$80,000 of the total rent or license fee charged by the
230 lessor.

231 9. Effective January 1, 2024, the tax imposed under this
232 paragraph does not apply to, and shall not be imposed upon, the

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233 first \$90,000 of the total rent or license fee charged by the
234 lessor.

235 (d) When the rental or license fee of any such real
236 property is paid by way of property, goods, wares, merchandise,
237 services, or other thing of value, the tax shall be at the rate
238 of 6 percent of the value of the property, goods, wares,
239 merchandise, services, or other thing of value.

240 1. Effective January 1, 2016, the tax imposed under this
241 paragraph does not apply to, and shall not be imposed upon, the
242 first \$10,000 of the total rent or license fee charged by the
243 lessor.

244 2. Effective January 1, 2017, the tax imposed under this
245 paragraph does not apply to, and shall not be imposed upon, the
246 first \$20,000 of the total rent or license fee charged by the
247 lessor.

248 3. Effective January 1, 2018, the tax imposed under this
249 paragraph does not apply to, and shall not be imposed upon, the
250 first \$30,000 of the total rent or license fee charged by the
251 lessor.

252 4. Effective January 1, 2019, the tax imposed under this
253 paragraph does not apply to, and shall not be imposed upon, the
254 first \$40,000 of the total rent or license fee charged by the
255 lessor.

256 5. Effective January 1, 2020, the tax imposed under this
257 paragraph does not apply to, and shall not be imposed upon, the
258 first \$50,000 of the total rent or license fee charged by the
259 lessor.

260 6. Effective January 1, 2021, the tax imposed under this
261 paragraph does not apply to, and shall not be imposed upon, the

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262 first \$60,000 of the total rent or license fee charged by the
263 lessor.

264 7. Effective January 1, 2022, the tax imposed under this
265 paragraph does not apply to, and shall not be imposed upon, the
266 first \$70,000 of the total rent or license fee charged by the
267 lessor.

268 8. Effective January 1, 2023, the tax imposed under this
269 paragraph does not apply to, and shall not be imposed upon, the
270 first \$80,000 of the total rent or license fee charged by the
271 lessor.

272 9. Effective January 1, 2024, the tax imposed under this
273 paragraph does not apply to, and shall not be imposed upon, the
274 first \$90,000 of the total rent or license fee charged by the
275 lessor.

276 (2) (a) The tenant or person actually occupying, using, or
277 entitled to the use of any property from which the rental or
278 license fee is subject to taxation under this section shall pay
279 the tax to his or her immediate landlord or other person
280 granting the right to such tenant or person to occupy or use
281 such real property.

282 (b) It is the further intent of this Legislature that only
283 one tax be collected on the rental or license fee payable for
284 the occupancy or use of any such property, that the tax so
285 collected shall not be pyramided by a progression of
286 transactions, and that the amount of the tax due the state shall
287 not be decreased by any such progression of transactions.

288 (3) The tax imposed by this section shall be in addition to
289 the total amount of the rental or license fee, shall be charged
290 by the lessor or person receiving the rent or payment in and by

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291 a rental or license fee arrangement with the lessee or person
292 paying the rental or license fee, and shall be due and payable
293 at the time of the receipt of such rental or license fee payment
294 by the lessor or other person who receives the rental or
295 payment. Notwithstanding any other provision of this chapter,
296 the tax imposed by this section on the rental, lease, or license
297 for the use of a convention hall, exhibition hall, auditorium,
298 stadium, theater, arena, civic center, performing arts center,
299 or publicly owned recreational facility to hold an event of not
300 more than 7 consecutive days' duration shall be collected at the
301 time of the payment for that rental, lease, or license but is
302 not due and payable to the department until the first day of the
303 month following the last day that the event for which the
304 payment is made is actually held, and becomes delinquent on the
305 21st day of that month. The owner, lessor, or person receiving
306 the rent or license fee shall remit the tax to the department at
307 the times and in the manner hereinafter provided for dealers to
308 remit taxes under this chapter. The same duties imposed by this
309 chapter upon dealers in tangible personal property respecting
310 the collection and remission of the tax; the making of returns;
311 the keeping of books, records, and accounts; and the compliance
312 with the rules and regulations of the department in the
313 administration of this chapter shall apply to and be binding
314 upon all persons who manage any leases or operate real property,
315 hotels, apartment houses, roominghouses, or tourist and trailer
316 camps and all persons who collect or receive rents or license
317 fees taxable under this chapter on behalf of owners or lessors.

318 (4) The tax imposed by this section shall constitute a lien
319 on the property of the lessee or licensee of any real estate in

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320 the same manner as, and shall be collectible as are, liens
321 authorized and imposed by ss. 713.68 and 713.69.

322 (5) When space is subleased to a convention or industry
323 trade show in a convention hall, exhibition hall, or auditorium,
324 whether publicly or privately owned, the sponsor who holds the
325 prime lease is subject to tax on the prime lease and the
326 sublease is exempt.

327 (6) The lease or rental of land or a hall or other
328 facilities by a fair association subject to the provisions of
329 chapter 616 to a show promoter or prime operator of a carnival
330 or midway attraction is exempt from the tax imposed by this
331 section; however, the sublease of land or a hall or other
332 facilities by the show promoter or prime operator is not exempt
333 from the provisions of this section.

334 (7) Utility charges subject to sales tax which are paid by
335 a tenant to the lessor and which are part of a payment for the
336 privilege or right to use or occupy real property are exempt
337 from tax if the lessor has paid sales tax on the purchase of
338 such utilities and the charges billed by the lessor to the
339 tenant are separately stated and at the same or a lower price
340 than those paid by the lessor.

341 (8) Charges by lessors to a lessee to cancel or terminate a
342 lease agreement are presumed taxable if the lessor records such
343 charges as rental income in its books and records. This
344 presumption can be overcome by the provision of sufficient
345 documentation by either the lessor or the lessee that such
346 charges were other than for the rental of real property.

347 (9) The rental, lease, sublease, or license for the use of
348 a skybox, luxury box, or other box seats for use during a high

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349 school or college football game is exempt from the tax imposed
350 by this section when the charge for such rental, lease,
351 sublease, or license is imposed by a nonprofit sponsoring
352 organization which is qualified as nonprofit pursuant to s.
353 501(c)(3) of the Internal Revenue Code.

354 Section 2. Effective January 1, 2025, section 212.031,
355 Florida Statutes, is repealed.

356 Section 3. Effective January 1, 2025, subsection (2) of
357 section 212.0598, Florida Statutes, is amended to read:

358 212.0598 Special provisions; air carriers.-

359 (2) The basis of the tax shall be the ratio of Florida
360 mileage to total mileage as determined pursuant to chapter 220
361 and this section. The ratio shall be determined at the close of
362 the carrier's preceding fiscal year. However, during the fiscal
363 year in which the air carrier begins initial operations in this
364 state, the carrier may determine its mileage apportionment
365 factor based on an estimated ratio of anticipated revenue miles
366 in this state to anticipated total revenue miles. In such cases,
367 the air carrier shall pay additional tax or apply for a refund
368 based on the actual ratio for that year. The applicable ratio
369 shall be applied each month to the carrier's total systemwide
370 gross purchases of tangible personal property and services
371 otherwise taxable in Florida. Additionally, the ratio shall be
372 applied each month to the carrier's total systemwide payments
373 for the lease or rental of, or license in, real property used by
374 the carrier substantially for aircraft maintenance if that
375 carrier employed, on average, during the previous calendar
376 quarter in excess of 3,000 full-time equivalent maintenance or
377 repair employees at one maintenance base that it leases, rents,

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378 or has a license in, in this state. ~~In all other instances, the~~
379 ~~tax on real property leased, rented, or licensed by the carrier~~
380 ~~shall be as provided in s. 212.031.~~

381 Section 4. Effective January 1, 2025, section 212.0602,
382 Florida Statutes, is amended to read:

383 212.0602 Education; limited exemption.—To facilitate
384 investment in education and job training, there is also exempt
385 from the taxes levied under this chapter, subject to the
386 provisions of this section, the purchase or lease of materials,
387 equipment, and other items or the license in or lease of real
388 property by any entity, institution, or organization that is
389 primarily engaged in teaching students to perform any of the
390 activities or services described in former s. 212.031(1)(a)9.,
391 that conducts classes at a fixed location located in this state,
392 that is licensed under chapter 1005, and that has at least 500
393 enrolled students. Any entity, institution, or organization
394 meeting the requirements of this section shall be deemed to
395 qualify for the exemptions in former s. ~~ss.~~ 212.031(1)(a)9. and
396 s. 212.08(5)(f) and (12), and to qualify for an exemption for
397 its purchase or lease of materials, equipment, and other items
398 used for education or demonstration of the school's curriculum,
399 including supporting operations. Nothing in this section shall
400 preclude an entity described in this section from qualifying for
401 any other exemption provided for in this chapter.

402 Section 5. Effective January 1, 2025, subsections (2) and
403 (3) of section 288.1258, Florida Statutes, are amended to read:

404 288.1258 Entertainment industry qualified production
405 companies; application procedure; categories; duties of the
406 Department of Revenue; records and reports.—

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407 (2) APPLICATION PROCEDURE.—

408 (a) The Department of Revenue will review all submitted
409 applications for the required information. Within 10 working
410 days after the receipt of a properly completed application, the
411 Department of Revenue will forward the completed application to
412 the Office of Film and Entertainment for approval.

413 (b)1. The Office of Film and Entertainment shall establish
414 a process by which an entertainment industry production company
415 may be approved by the office as a qualified production company
416 and may receive a certificate of exemption from the Department
417 of Revenue for the sales and use tax exemptions under ss.
418 ~~212.031~~, 212.06~~7~~ and 212.08.

419 2. Upon determination by the Office of Film and
420 Entertainment that a production company meets the established
421 approval criteria and qualifies for exemption, the Office of
422 Film and Entertainment shall return the approved application or
423 application renewal or extension to the Department of Revenue,
424 which shall issue a certificate of exemption.

425 3. The Office of Film and Entertainment shall deny an
426 application or application for renewal or extension from a
427 production company if it determines that the production company
428 does not meet the established approval criteria.

429 (c) The Office of Film and Entertainment shall develop,
430 with the cooperation of the Department of Revenue and local
431 government entertainment industry promotion agencies, a
432 standardized application form for use in approving qualified
433 production companies.

434 1. The application form shall include, but not be limited
435 to, production-related information on employment, proposed

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436 budgets, planned purchases of items exempted from sales and use
437 taxes under ss. ~~212.031~~, 212.06~~7~~, and 212.08, a signed
438 affirmation from the applicant that any items purchased for
439 which the applicant is seeking a tax exemption are intended for
440 use exclusively as an integral part of entertainment industry
441 preproduction, production, or postproduction activities engaged
442 in primarily in this state, and a signed affirmation from the
443 Office of Film and Entertainment that the information on the
444 application form has been verified and is correct. In lieu of
445 information on projected employment, proposed budgets, or
446 planned purchases of exempted items, a production company
447 seeking a 1-year certificate of exemption may submit summary
448 historical data on employment, production budgets, and purchases
449 of exempted items related to production activities in this
450 state. Any information gathered from production companies for
451 the purposes of this section shall be considered confidential
452 taxpayer information and shall be disclosed only as provided in
453 s. 213.053.

454 2. The application form may be distributed to applicants by
455 the Office of Film and Entertainment or local film commissions.

456 (d) All applications, renewals, and extensions for
457 designation as a qualified production company shall be processed
458 by the Office of Film and Entertainment.

459 (e) In the event that the Department of Revenue determines
460 that a production company no longer qualifies for a certificate
461 of exemption, or has used a certificate of exemption for
462 purposes other than those authorized by this section and chapter
463 212, the Department of Revenue shall revoke the certificate of
464 exemption of that production company, and any sales or use taxes

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465 exempted on items purchased or leased by the production company
466 during the time such company did not qualify for a certificate
467 of exemption or improperly used a certificate of exemption shall
468 become immediately due to the Department of Revenue, along with
469 interest and penalty as provided by s. 212.12. In addition to
470 the other penalties imposed by law, any person who knowingly and
471 willfully falsifies an application, or uses a certificate of
472 exemption for purposes other than those authorized by this
473 section and chapter 212, commits a felony of the third degree,
474 punishable as provided in ss. 775.082, 775.083, and 775.084.

475 (3) CATEGORIES.—

476 (a)1. A production company may be qualified for designation
477 as a qualified production company for a period of 1 year if the
478 company has operated a business in Florida at a permanent
479 address for a period of 12 consecutive months. Such a qualified
480 production company shall receive a single 1-year certificate of
481 exemption from the Department of Revenue for the sales and use
482 tax exemptions under ss. ~~212.031~~, 212.06, and 212.08, which
483 certificate shall expire 1 year after issuance or upon the
484 cessation of business operations in the state, at which time the
485 certificate shall be surrendered to the Department of Revenue.

486 2. The Office of Film and Entertainment shall develop a
487 method by which a qualified production company may annually
488 renew a 1-year certificate of exemption for a period of up to 5
489 years without requiring the production company to resubmit a new
490 application during that 5-year period.

491 3. Any qualified production company may submit a new
492 application for a 1-year certificate of exemption upon the
493 expiration of that company's certificate of exemption.

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494 (b)1. A production company may be qualified for designation
495 as a qualified production company for a period of 90 days. Such
496 production company shall receive a single 90-day certificate of
497 exemption from the Department of Revenue for the sales and use
498 tax exemptions under ss. ~~212.031~~, 212.06~~7~~ and 212.08, which
499 certificate shall expire 90 days after issuance, with extensions
500 contingent upon approval of the Office of Film and
501 Entertainment. The certificate shall be surrendered to the
502 Department of Revenue upon its expiration.

503 2. Any production company may submit a new application for
504 a 90-day certificate of exemption upon the expiration of that
505 company's certificate of exemption.

506 Section 6. Effective January 1, 2025, section 338.234,
507 Florida Statutes, is amended to read:

508 338.234 Granting concessions or selling along the turnpike
509 system; ~~immunity from taxation.~~

510 ~~(1)~~ The department may enter into contracts or licenses
511 with any person for the sale of services or products or business
512 opportunities on the turnpike system, or the turnpike enterprise
513 may sell services, products, or business opportunities on the
514 turnpike system, which benefit the traveling public or provide
515 additional revenue to the turnpike system. Services, business
516 opportunities, and products authorized to be sold include, but
517 are not limited to, motor fuel, vehicle towing, and vehicle
518 maintenance services; food with attendant nonalcoholic
519 beverages; lodging, meeting rooms, and other business services
520 opportunities; advertising and other promotional opportunities,
521 which advertising and promotions must be consistent with the
522 dignity and integrity of the state; state lottery tickets sold

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523 by authorized retailers; games and amusements that operate by
524 the application of skill, not including games of chance as
525 defined in s. 849.16 or other illegal gambling games; Florida
526 citrus, goods promoting the state, or handmade goods produced
527 within the state; and travel information, tickets, reservations,
528 or other related services. However, the department, pursuant to
529 the grants of authority to the turnpike enterprise under this
530 section, shall not exercise the power of eminent domain solely
531 for the purpose of acquiring real property in order to provide
532 business services or opportunities, such as lodging and meeting-
533 room space on the turnpike system.

534 ~~(2) The effectuation of the authorized purposes of the~~
535 ~~Strategic Intermodal System, created under ss. 339.61-339.65,~~
536 ~~and Florida Turnpike Enterprise, created under this chapter, is~~
537 ~~for the benefit of the people of the state, for the increase of~~
538 ~~their commerce and prosperity, and for the improvement of their~~
539 ~~health and living conditions; and, because the system and~~
540 ~~enterprise perform essential government functions in~~
541 ~~effectuating such purposes, neither the turnpike enterprise nor~~
542 ~~any nongovernment lessee or licensee renting, leasing, or~~
543 ~~licensing real property from the turnpike enterprise, pursuant~~
544 ~~to an agreement authorized by this section, are required to pay~~
545 ~~any commercial rental tax imposed under s. 212.031 on any~~
546 ~~capital improvements constructed, improved, acquired, installed,~~
547 ~~or used for such purposes.~~

548 Section 7. Effective January 1, 2025, paragraph (a) of
549 subsection (3) of section 341.840, Florida Statutes, is amended
550 to read:

551 341.840 Tax exemption.-

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552 (3) (a) Purchases or leases of tangible personal property or
553 real property by the enterprise, excluding agents of the
554 enterprise, are exempt from taxes imposed by chapter 212 as
555 provided in s. 212.08(6). Purchases or leases of tangible
556 personal property that is incorporated into the high-speed rail
557 system as a component part thereof, as determined by the
558 enterprise, by agents of the enterprise or the owner of the
559 high-speed rail system are exempt from sales or use taxes
560 imposed by chapter 212. ~~Leases, rentals, or licenses to use real~~
561 ~~property granted to agents of the enterprise or the owner of the~~
562 ~~high-speed rail system are exempt from taxes imposed by s.~~
563 ~~212.031 if the real property becomes part of such system.~~ The
564 exemptions granted in this subsection do not apply to sales,
565 leases, or licenses by the enterprise, agents of the enterprise,
566 or the owner of the high-speed rail system.

567 Section 8. Except as otherwise expressly provided in this
568 act, this act shall take effect July 1, 2015.