

By Senator Hukill

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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; making technical changes;
 6 providing for construction of the act in pari materia
 7 with laws enacted during the 2015 Regular Session of
 8 the Legislature; providing an effective date.

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

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

14 212.031 Tax on rental or license fee for use of real
 15 property.—

16 (1)

17 (c) For the exercise of such privilege, a tax is levied in
 18 an amount equal to 5 ~~6~~ percent of ~~and on~~ the total rent or
 19 license fee charged for such real property by the person
 20 charging or collecting the rental or license fee. The total rent
 21 or license fee charged for such real property must ~~shall~~ include
 22 payments for the granting of a privilege to use or occupy real
 23 property for any purpose and ~~shall include~~ base rent, percentage
 24 rents, or similar charges. Such charges must ~~shall~~ be included
 25 in the total rent or license fee subject to tax under this
 26 section regardless of whether the charges ~~or not they~~ can be
 27 attributed to the ability of the lessor's or licensor's property
 28 as used or operated to attract customers. Payments for
 29 intrinsically valuable personal property such as franchises,

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30 trademarks, service marks, logos, or patents are not subject to
31 tax under this section. ~~If In the case of~~ a contractual
32 arrangement ~~that~~ provides for ~~both~~ payments that are taxable as
33 total rent or license fee and payments that are not taxable
34 ~~subject to tax~~, the tax must ~~shall~~ be based on a reasonable
35 allocation of such payments and does ~~shall~~ not apply to the ~~that~~
36 portion ~~which is~~ for the nontaxable payments.

37 (d) ~~If~~ When the rental or license fee of any such real
38 property is paid by way of property, goods, wares, merchandise,
39 services, or other thing of value, the tax must ~~shall~~ be at the
40 rate of 5 6 percent of the value of the property, goods, wares,
41 merchandise, services, or other thing of value.

42 Section 2. If any law amended by this act was also amended
43 by a law enacted during the 2015 Regular Session of the
44 Legislature, such laws shall be construed as if they had been
45 enacted during the same session of the Legislature and full
46 effect shall be given to each if possible.

47 Section 3. This act shall take effect January 1, 2016.