

HB 247

2016

1                   A bill to be entitled  
2           An act relating to taxes on real property; amending s.  
3           212.031, F.S.; reducing the tax levied on rent or  
4           license fees charged for the use of real property;  
5           providing an effective date.

6  
7   Be It Enacted by the Legislature of the State of Florida:

8  
9           Section 1. Paragraphs (c) and (d) of subsection (1) of  
10          section 212.031, Florida Statutes, are amended to read:

11           212.031 Tax on rental or license fee for use of real  
12          property.—

13           (1)

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

27 | are not subject to tax under this section. In the case of a  
28 | contractual arrangement that provides for both payments taxable  
29 | as total rent or license fee and payments not subject to tax,  
30 | the tax shall be based on a reasonable allocation of such  
31 | payments and shall not apply to that portion which is for the  
32 | nontaxable payments.

33 |       (d) When the rental or license fee of any such real  
34 | property is paid by way of property, goods, wares, merchandise,  
35 | services, or other thing of value, the tax shall be at the rate  
36 | of 5 ~~6~~ percent of the value of the property, goods, wares,  
37 | merchandise, services, or other thing of value.

38 |       Section 2. This act shall take effect January 1, 2017.