

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Clemons offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 1466-1468 and insert:
5 subparagraph (III).

6 7. All other proceeds must remain in the General Revenue
7 Fund.

8 Section 14. Effective on the first day of the second month
9 following the repeal of s. 212.20(6)(d)6.h., Florida Statutes,
10 by its terms, 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.—

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14 (1)

15 (c) For the exercise of such privilege, a tax is levied at
16 the rate of 2.0 ~~5.5~~ 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 shall include payments for
20 the granting of a privilege to use or occupy real property for
21 any purpose and shall include base rent, percentage rents, or
22 similar charges. Such charges shall be included in the total
23 rent or license fee subject to tax under this section whether or
24 not they can be attributed to the ability of the lessor's or
25 licensor's property as used or operated to attract customers.
26 Payments for intrinsically valuable personal property such as
27 franchises, trademarks, service marks, logos, or patents are not
28 subject to tax under this section. In the case of a contractual
29 arrangement that provides for both payments taxable as total
30 rent or license fee and payments not subject to tax, the tax
31 shall be based on a reasonable allocation of such payments and
32 shall not apply to that portion which is for the nontaxable
33 payments.

34 (d) If the rental or license fee of any such real property
35 is paid by way of property, goods, wares, merchandise, services,
36 or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~
37 percent of the value of the property, goods, wares, merchandise,
38 services, or other thing of value.

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T I T L E A M E N D M E N T

Between lines 81 and 82, insert:
amending s. 212.031, F.S.; reducing the tax rate on
the rental or license fee for use of real property
effective upon the cessation of distributions to a
specified trust fund;