

By Senator Stewart

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1 A bill to be entitled
2 An act relating to taxation of fees for the use of
3 real property; amending s. 212.031, F.S.; specifying
4 tax rates for certain businesses on rental or license
5 fees for the use of real property during a specified
6 tax year; specifying the types of personal property
7 not subject to the tax; providing an effective date.

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

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11 Section 1. Paragraph (f) is added to subsection (1) of
12 section 212.031, Florida Statutes, to read:

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

15 (1)

16 (f) During fiscal year 2022-2023 and applicable to
17 businesses with gross revenue not exceeding \$100,000:

18 1. For the exercise of such privilege, a tax is levied at
19 the rate of 2.75 percent of and on the total rent or license fee
20 charged for such real property by the person charging or
21 collecting the rental or license fee. The total rent or license
22 fee charged for such real property must include payments for the
23 granting of a privilege to use or occupy real property for any
24 purpose and must include base rent, percentage rents, or similar
25 charges. Such charges must be included in the total rent or
26 license fee subject to tax under this section whether they can
27 be attributed to the ability of the lessor's or licensor's
28 property 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. In the case of a contractual arrangement
32 that provides for both payments taxable as total rent or license
33 fee and payments not subject to tax, the tax must be based on a
34 reasonable allocation of such payments and does not apply to
35 that portion that is for the nontaxable payments.

36 2. If the rental or license fee of any such real property
37 is paid by way of property, goods, wares, merchandise, services,
38 or other thing of value, the tax must be at the rate of 2.75
39 percent of the value of the property, goods, wares, merchandise,
40 services, or other thing of value.

41 Section 2. This act shall take effect July 1, 2022.