



# Journal of the Senate

Number 3

Wednesday, April 15, 1987

## CALL TO ORDER

The Senate was called to order by the President at 10:00 a.m. A quorum present—40:

Mr. President	Frank	Johnson	Peterson
Barron	Girardeau	Kirkpatrick	Plummer
Beard	Gordon	Kiser	Ros-Lehtinen
Brown	Grant	Langley	Scott
Childers, D.	Grizzle	Lehtinen	Stuart
Childers, W. D.	Hair	Malchon	Thomas
Crawford	Hill	Margolis	Thurman
Crenshaw	Hollingsworth	McPherson	Weinstein
Deratany	Jenne	Meek	Weinstock
Dudley	Jennings	Myers	Woodson

## PRAYER

The following prayer was offered by Elder Walter H. Richardson, Pastor, The Church of God Tabernacle, Miami:

God of our weary years, God of our silent tears  
 Thou who has brought us thus far on our way  
 Thou who has by thy might  
 Led us into the light  
 Keep us, keep us forever in the path, we pray.

Our Father, who art in heaven, as we draw near unto you we are ever mindful of your greatness, goodness and power. We glorify you for all you have done for us, your children.

We thank you for your love and care. Your mercy endures from generation to generation. We thank you for blessing and protecting us although we confess that in many ways we have fallen short of your expectations.

We have been weak when we should have been strong. We have been fearful when we should have been courageous. We thank you for being an understanding Father.

Now, Father, we thank you for the Governor of this great state of Florida. We thank you, too, for his Cabinet and others who labor with him in the leadership of the people of Florida. And we ask your blessings on them. Give them strength and wisdom and the patience to carry out the task that is before them. Help them to enact the laws that will be good for the state, for we are faced with difficult times.

We are plagued with crime and have become prisoners in our own homes. Our children are being destroyed by drugs.

We therefore pray that you will give your servants the understanding hearts and minds so that they will be able to lead your children effectually. Amen.

The Senate pledged allegiance to the flag of the United States of America.

## Motions

On motions by Senator Thomas, by two-thirds vote SB 514 was withdrawn from the Committee on Education, and by two-thirds vote placed first on the special order calendar and taken up instanter.

**SB 514**—A bill to be entitled An act naming Florida State University's baseball facility in honor of Dick Howser; providing an effective date.

WHEREAS, Richard Dalton Howser has brought national acclaim to the State of Florida and Florida State University, and

WHEREAS, while attending Florida State University, he became the first Seminole All-American in baseball in 1957 and repeated that honor in 1958, while being named Florida Amateur Athlete of the Year, and

WHEREAS, Dick Howser played professional baseball for eleven seasons — including eight in the major leagues — during which time he was named the American League's Rookie of the Year in 1961 by SPORTING NEWS and was also named to the American League All-Star team in a year in which he hit .280, and

WHEREAS, upon retiring after the 1968 season, he joined the New York Yankees and served ten years as a coach, and

WHEREAS, he returned to Florida State University in 1979 and guided the Seminoles to a 43-16 record and a bid to the NCAA Regional Tournament, and

WHEREAS, Dick Howser in 1980 became manager of the New York Yankees, guiding that club to 103 wins and an American League East Championship in his first full season as a major league manager, and

WHEREAS, he became manager of the Kansas City Royals in 1981 and led that team to a second half divisional championship with a 20-13 record, and followed up with back-to-back second-place finishes and an American League West Championship in 1984, and then led his team to a second consecutive American League West title in 1985 and a dramatic World Series Championship over the St. Louis Cardinals, and

WHEREAS, Dick Howser has compiled an impressive major league record of 507 wins and 424 losses while managing his teams to four first-place finishes and two second-place finishes in six years, and

WHEREAS, Dick Howser has never forgotten his roots and has continued his outstanding service to Florida State University and the people of the State of Florida, particularly its youth, and

WHEREAS, during the off-season of his first year in the major leagues Dick Howser worked as a state beverage agent, as "Agent 21," visiting schools and youth groups around the state and urging young people not to use alcohol before they reached age 21, and

WHEREAS, he has always demonstrated personal courage and tremendous character, and

WHEREAS, the Florida Legislature wishes to commend Dick Howser for his outstanding contributions to the game of baseball, the State of Florida, and Florida State University, NOW, THEREFORE,

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

Section 1. The Florida State Baseball Facility, heretofore known as Seminole Stadium, located on the campus of Florida State University, is hereby named "Dick Howser Stadium."

Section 2. The Board of Regents of the State University System is directed to erect at the stadium appropriate plaques bearing the designation made by this act.

Section 3. This act shall take effect upon becoming a law.

—was read the second time in full. On motion by Senator Thomas, by two-thirds vote SB 514 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—40

Mr. President	Childers, D.	Deratany	Gordon
Barron	Childers, W. D.	Dudley	Grant
Beard	Crawford	Frank	Grizzle
Brown	Crenshaw	Girardeau	Hair

Hill	Kiser	Meek	Stuart
Hollingsworth	Langley	Myers	Thomas
Jenne	Lehtinen	Peterson	Thurman
Jennings	Malchon	Plummer	Weinstein
Johnson	Margolis	Ros-Lehtinen	Weinstock
Kirkpatrick	McPherson	Scott	Woodson

Nays—None

On motion by Senator Thomas, all Senators were recorded as co-introducers of SB 514.

On motion by Senator Thomas, the rules were waived and SB 514 was ordered immediately certified to the House.

Senator Thomas introduced Mr. Howser's sister, Joyce Kelly of Defuniak Springs; Dr. Bernard F. Sliger, President of Florida State University and Patrick Hogan, Vice-President for Public Affairs, FSU, who were seated in the chamber, and recognized in the gallery relatives and special friends.

In the absence of Mr. Howser and his wife Nancy, who were in Kansas City, Missouri, Mrs. Kelly was presented a copy of the bill by the President.

**Consideration of Resolution**

On motion by Senator Barron, by unanimous consent—

By Senator Barron—

**SR 1121**—A resolution designating April 15, 1987, as Franklin County Day.

WHEREAS, the Apalachicola River has the greatest volume of flow of any river in Florida, and its estuary, Apalachicola Bay, is one of the state's major seafood-producing areas, and

WHEREAS, Apalachicola Bay is a unique and environmentally sensitive resource recognized as such by state and federal government and has been designated as a National Estuarine Sanctuary, a Florida Aquatic Preserve, an Outstanding Florida Water, and a Florida Class II Shellfish Harvesting Area, and

WHEREAS, the United Nations has recognized the environmental significance of the bay as an International Biosphere Preserve, demonstrating that the United Nations believes that the preservation of this area is vitally important to the continuation of the planet's ecosystem, and

WHEREAS, the Legislature has continually taken steps to aid Franklin County in preserving the bay for the benefit of the citizens of the state, and

WHEREAS, it is fitting and appropriate that the Senate take time out to join the citizens of Franklin County in celebrating a day in observance of Franklin County and the Apalachicola Bay Area, NOW, THEREFORE,

*Be It Resolved by the Senate of the State of Florida:*

That April 15, 1987, is hereby declared to be Franklin County Day.

BE IT FURTHER RESOLVED that the Senate of the State of Florida hereby joins the residents of Franklin County in celebrating April 15 as Franklin County Day and hereby extends heartfelt greetings to the citizens of Franklin County.

—was introduced out of order and read the first time by title. On motion by Senator Barron, SR 1121 was read the second time in full and unanimously adopted.

**Motion**

On motion by Senator W. D. Childers, an explanation of introduction of SB 933 was ordered recorded in the Journal.

**REPORTS OF COMMITTEES**

The Committee on Rules and Calendar submits the following bills to be placed on the Special Order Calendar for Wednesday, April 15, 1987: SB 514, CS for SB 727, CS for SB 777, SB 30, SB 36, SB 37, SB 38, SB 92, SB 93, SB 94, SB 95, SB 96, SB 114, SB 193, SB 194, SB 195, SB 24, SB 25, CS for SB 113, SB 60, CS for SB 64, SB 65, SB 104, SB 105, SB 107, SB 108

Respectfully submitted,  
*Dempsey J. Barron, Chairman*

The Committee on Agriculture recommends the following pass: SB 465

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 233

The Committee on Governmental Operations recommends the following pass: SB 139, CS for SB 141 with 2 amendments, SB 621

The Committee on Health and Rehabilitative Services recommends the following pass: SB 286 with 1 amendment, SB 300, SB 418 with 2 amendments, SB 534

The Committee on Judiciary-Criminal recommends the following pass: SB 33, SB 422, SB 436

The Committee on Personnel, Retirement and Collective Bargaining recommends the following pass: SB 474, SB 616

**The bills contained in the foregoing reports were referred to the Committee on Appropriations under the original reference.**

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 370, SB 625

**The bills were referred to the Committee on Commerce under the original reference.**

The Committee on Judiciary-Criminal recommends the following pass: SB 66 with 1 amendment

**The bill was referred to the Committee on Corrections, Probation and Parole under the original reference.**

The Committee on Personnel, Retirement and Collective Bargaining recommends the following pass: SB 615

**The bill was referred to the Committee on Economic, Community and Consumer Affairs under the original reference.**

The Committee on Commerce recommends the following pass: SB 504, SB 556 with 3 amendments

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 268, SB 466, SB 521 with 1 amendment

The Committee on Governmental Operations recommends the following pass: CS for SB 236 with 2 amendments

The Committee on Judiciary-Criminal recommends the following pass: SB 254

**The bills contained in the foregoing reports were referred to the Committee on Finance, Taxation and Claims under the original reference.**

The Committee on Commerce recommends the following pass: SB 361 with 2 amendments, SB 614

**The bills were referred to the Committee on Governmental Operations under the original reference.**

The Committee on Commerce recommends the following pass: SB 381, SB 485 with 1 amendment

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 287 with 2 amendments

**The bills contained in the foregoing reports were referred to the Committee on Judiciary-Civil under the original reference.**

The Committee on Governmental Operations recommends the following pass: SB 494

**The bill was referred to the Committee on Judiciary-Criminal under the original reference.**

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 388

**The bill was referred to the Committee on Natural Resources and Conservation under the original reference.**

The Committee on Commerce recommends the following pass: SB 585

**The bill was referred to the Committee on Personnel, Retirement and Collective Bargaining under the original reference.**

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 489

The Committee on Governmental Operations recommends the following pass: SB 565

**The bills contained in the foregoing reports were referred to the Committee on Rules and Calendar under the original reference.**

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 228 with 1 amendment

The Committee on Judiciary-Criminal recommends the following pass: SB 426 with 6 amendments

**The bills contained in the foregoing reports were referred to the Committee on Transportation under the original reference.**

The Committee on Agriculture recommends the following pass: SB 214

The Committee on Commerce recommends the following pass: SB 232, SB 456, SB 529, SB 566 with 1 amendment, SB 569, SB 571 with 2 amendments, SB 586

The Committee on Economic, Community and Consumer Affairs recommends the following pass: SB 101, SB 298 with 1 amendment, SB 568

The Committee on Governmental Operations recommends the following pass: SB 545

The Committee on Judiciary-Criminal recommends the following pass: SB 82 with 1 amendment, SB 284, SB 302, SB 435

**The bills contained in the foregoing reports were placed on the calendar.**

The Committee on Health and Rehabilitative Services recommends a committee substitute for the following: SB 359

The Committee on Judiciary-Criminal recommends a committee substitute for the following: SB 253

**The bills with committee substitutes attached contained in the foregoing reports were referred to the Committee on Finance, Taxation and Claims under the original reference.**

The Committee on Appropriations recommends committee substitutes for the following: SB 727, SB 777

The Committee on Commerce recommends a committee substitute for the following: SB 406

**The bills with committee substitutes attached contained in the foregoing reports were placed on the calendar.**

## INTRODUCTION AND REFERENCE OF BILLS

### First Reading

By Senator Dudley—

**SB 728**—A bill to be entitled An act relating to alcohol or drug abuse treatment program incentives; amending s. 220.02, F.S., and creating s. 220.185, F.S.; authorizing a credit against the corporate income tax for taxpayers that incur expenses for alcohol or drug abuse treatment programs for their Florida employees; providing an effective date.

—was referred to the Committees on Finance, Taxation and Claims; and Appropriations.

By Senator Margolis—

**SB 729**—A bill to be entitled An act relating to state employment; amending s. 110.402, F.S.; authorizing the State Board of Administration

to provide benefits under the rules of the Senior Management Service for certain positions; deleting obsolete provision; providing an effective date.

—was referred to the Committees on Personnel, Retirement and Collective Bargaining; and Appropriations.

By Senator Myers—

**SB 730**—A bill to be entitled An act relating to local government; amending s. 125.01, F.S.; authorizing counties to establish municipal service taxing units which include municipalities or portions thereof to provide fire control and rescue services; authorizing the levy of charges, assessments, or taxes therein; providing procedures and requirements; providing procedures for removal of a municipality or portion thereof from such unit; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; and Finance, Taxation and Claims.

By Senator Margolis—

**SB 731**—A bill to be entitled An act relating to the fitting and dispensing of hearing aids; amending s. 484.0445, F.S.; providing that a hearing aid specialist trainee may continue to function as a trainee until receipt of license under certain circumstances; requiring payment of license fees within a specified time; authorizing any licensee to supervise the delivery of a hearing aid by a trainee; providing an effective date.

—was referred to the Committee on Economic, Community and Consumer Affairs.

By Senator Myers—

**SB 732**—A bill to be entitled An act relating to education; creating s. 232.435, F.S.; establishing the teacher athletic trainer incentive program; providing intent; providing definitions; providing for administration; providing for eligibility; providing for responsibilities; providing an exemption for civil damages; providing for inservice education; providing a trust fund; providing for allocations from the fund; providing for rules; providing an effective date.

—was referred to the Committees on Education and Appropriations.

By Senator Kiser—

**SB 733**—A bill to be entitled An act relating to the reorganization of the Governor's office; amending s. 229.8053, F.S.; transferring the Florida High Technology and Industry Council to the Department of Commerce; providing for a type four transfer of the council; amending s. 366.82, F.S.; transferring to the Department of Community Affairs the powers of the Executive Office of the Governor as a party to proceedings to adopt energy consumption goals; amending ss. 377.602, 377.603, 377.604, 377.605, 377.606, 377.608, 377.701, 377.703, 377.706, F.S.; transferring the Executive Office of the Governor's energy functions to the Department of Community Affairs; providing for a type four transfer of such functions; amending ss. 450.181, 450.191, F.S.; transferring migrant labor functions to the Department of Labor and Employment Security; providing for a type four transfer of such functions; providing for a type four transfer of the Hospital Cost Containment Board from the Governor's office to the Department of Health and Rehabilitative Services; providing an effective date.

—was referred to the Committees on Governmental Operations and Appropriations.

By Senator Hollingsworth—

**SB 734**—A bill to be entitled An act relating to hospital penalties; amending s. 395.5094, F.S.; exempting from penalties hospitals which treated certain patients; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; Commerce; and Appropriations.

By Senator Kiser—

**SB 735**—A bill to be entitled An act relating to fraudulent practices; creating s. 817.565, F.S.; prohibiting acts designed to defraud lawfully administered urine tests; providing a penalty; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

By Senator Jenne—

**SB 736**—A bill to be entitled An act relating to criminal appeals; amending s. 924.07, F.S.; providing an additional ground for appeals by the state; requiring the court to rule upon a question raised by the state on cross-appeal regardless of its disposition of the appeal; providing an effective date.

—was referred to the Committees on Judiciary-Criminal, Judiciary-Civil and Appropriations.

By Senator Malchon—

**SB 737**—A bill to be entitled An act relating to juveniles; amending s. 39.01, F.S.; providing definitions; amending ss. 39.015, 39.11, 39.403, 39.408, 959.24, F.S.; providing conforming language; amending ss. 39.401, 39.402, F.S.; omitting provisions authorizing that certain juveniles be placed in shelter care; creating a new part IV of ch. 39, F.S.; providing definitions and procedures; authorizing the Department of Health and Rehabilitative Services to provide services to certain children and families; providing legislative intent; providing procedures and court jurisdiction; providing for taking into custody a child alleged to be from a family in need of services or alleged to be a child in need of services; providing for placement in a shelter of a child from a family in need of services or a child in need of services; providing for fees; providing for investigation of complaints that a child is from a family in need of services; providing for services and treatment to a family in need of services; providing for fees; providing for case review and service-treatment plans; providing for family mediation; requiring the department to establish a family mediation program in each district; authorizing the department to contract for family mediation services; providing for selection and qualifications of family mediators; providing for disposition of cases; providing for fees; providing for family arbitration; authorizing county arbitration programs; authorizing the department to contract for family arbitration services; providing for selection and qualifications of family arbitrators; providing for arbitration hearings; providing for disposition of cases; providing for a review of dispositions; authorizing the department to file a petition for a child in need of services; providing for summonses and service of process; providing for response to petition and representation of parties; providing duties of the state attorney; authorizing physical and mental examination and treatment of the child and, under certain circumstances, the parent, guardian, or person requesting custody; authorizing emergency treatment; providing for hearings; providing for orders of adjudication; providing for disposition; providing for oaths, records, and confidential information; providing contempt of court sanctions; providing right to counsel; providing for appeals; providing for compensation for appointed counsel; amending s. 232.19, F.S.; conforming provisions relating to habitual truancy; amending s. 27.51, F.S.; requiring the public defender to represent an indigent alleged to be a child in need of services; creating a Child In Need of Services Trust Fund; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; Judiciary-Civil; and Appropriations.

By Senator Malchon—

**SB 738**—A bill to be entitled An act relating to shelter and foster home parents; amending s. 768.28, F.S.; providing that certain persons associated with family foster homes or shelters are agents of the state for purposes of waiver of sovereign immunity; providing an effective date.

—was referred to the Committees on Governmental Operations, Judiciary-Civil and Appropriations.

By Senator Malchon—

**SB 739**—A bill to be entitled An act relating to ad valorem tax exemptions; amending s. 196.195, F.S.; providing additional criteria for determining the profit or nonprofit status of applicants for exemption; amending s. 196.1975, F.S.; deleting certain ownership requirements for exempting property used by homes for the aged; providing an effective date.

—was referred to the Committee on Finance, Taxation and Claims.

By Senator Malchon—

**SB 740**—A bill to be entitled An act relating to occupational health; creating the "High Risk Occupational Disease Notification and Prevention Act"; providing definitions; providing legislative findings and pur-

pose; creating the Institute for Occupational and Environmental Health of the University of South Florida College of Medicine; providing for monitoring and research regarding employees exposed to occupational health hazards; creating the Occupational Risk Assessment Board within the Division of Workers' Compensation of the Department of Labor and Employment Security; providing for membership; providing duties; providing for employee notification and counseling under certain circumstances; providing for a telephone "hot line"; providing for occupational and environmental health centers; prohibiting certain discrimination against notified employees; providing employee remedies; providing penalties; providing for injunctive relief; providing that notification shall not constitute a workers' compensation claim; providing an effective date.

—was referred to the Committees on Commerce, Education and Appropriations.

By Senator Margolis—

**SB 741**—A bill to be entitled An act relating to professional liability insurance; amending s. 627.912, F.S.; requiring certain self-insurers, insurers, and joint underwriting associations providing such coverage to dentists to report certain claims or actions to the Department of Insurance; providing an effective date.

—was referred to the Committee on Commerce.

By Senator Margolis—

**SB 742**—A bill to be entitled An act relating to pharmacy; amending s. 465.0276, F.S., requiring a practitioner who dispenses medicinal drugs for remuneration to pay a licensing fee; providing an effective date.

—was referred to the Committee on Economic, Community and Consumer Affairs.

By Senator Margolis—

**SB 743**—A bill to be entitled An act relating to public accountancy; amending s. 473.305, F.S.; providing for a refund of certain fees; providing a fee increase; amending s. 473.306, F.S.; changing certain licensure prerequisites; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; and Appropriations.

By Senator Margolis—

**SB 744**—A bill to be entitled An act relating to barbering; amending s. 476.114, F.S.; providing that certain persons who are licensed to practice barbering in other states are qualified to take the license examination in this state; deleting an obsolete provision; amending s. 476.192, F.S.; increasing the maximum fees that the Barbers' Board may charge barbers, barbering instructors, and barbershops with respect to licensing; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; and Appropriations.

By Senator Margolis—

**SB 745**—A bill to be entitled An act relating to professional licensing fees; amending ss. 481.207, 481.307, F.S.; increasing certain licensing fees for architects and landscape architects; providing for nonrefundable application fees; providing for examination fees to be refunded in certain circumstances; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; and Appropriations.

By Senator Margolis—

**SB 746**—A bill to be entitled An act relating to the Hospital Cost Containment Board; amending s. 395.504, F.S.; providing for a study of subacute care; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; and Appropriations.

By Senators Malchon and Margolis—

**SB 747**—A bill to be entitled An act relating to health care services; prohibiting the interference with a person's access to such services or the provision of such services; providing a cause of action for certain acts of interference; providing for damages or injunctive relief; providing for

attorney's fees; providing that certain good-faith beliefs are not a defense in an action brought for certain acts interference; providing that no privileges are waived by filing such actions; providing for filing such actions under a fictitious name; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; and Judiciary-Civil.

By Senator Grizzle—

**SB 748**—A bill to be entitled An act relating to education; amending s. 232.2465, F.S.; revising eligibility requirements for qualification as a Florida Academic Scholar; amending s. 236.081, F.S., relating to the Florida Education Finance Program; providing for the calculation of additional full-time equivalent membership based on International Baccalaureate Examination scores; providing an effective date.

—was referred to the Committees on Education and Appropriations.

By Senator Margolis—

**SB 749**—A bill to be entitled An act relating to government bonds; defining the term "bonds," for purposes of the act, to include leases and installment purchase contracts and certificates of participation therein, in addition to bonds and other evidences of indebtedness; providing for the issuance, by governmental units, of bonds the interest on which is not exempt from federal income taxation; prescribing the terms of such bonds, including the interest rate; authorizing the appointment of a foreign cotrustee or paying or copaying agent; authorizing governmental units to enter certain types of contracts in order to achieve a desirable effective interest rate in connection with the bonds and to enter credit enhancement or liquidity agreements; providing for the negotiated sale of such bonds; providing conditions under which such bonds do not constitute a pledge of credit; providing for use of bond proceeds; authorizing investment of the bond proceeds and moneys set aside or pledged to secure payment of the bonds or contracts under certain conditions; providing for refunding bonds; providing an effective date.

—was referred to the Committees on Governmental Operations; Finance, Taxation and Claims; and Appropriations.

By Senator Margolis—

**SB 750**—A bill to be entitled An act relating to the State Minimum Building Codes; amending s. 553.77, F.S.; requiring the Board of Building Codes and Standards of the Department of Community Affairs to issue binding opinions relating to enforcement of specific model codes adopted by state agencies to regulate building construction and other matters related to such model codes; providing an effective date.

—was referred to the Committee on Economic, Community and Consumer Affairs.

By Senator Margolis—

**SB 751**—A bill to be entitled An act relating to unemployment compensation; amending s. 443.111, F.S., modifying the maximum weekly benefit amount that may be paid to an individual from the Unemployment Compensation Trust Fund; providing an effective date.

—was referred to the Committees on Commerce and Appropriations.

By Senator Margolis—

**SB 752**—A bill to be entitled An act relating to real estate brokers, salesmen, and schools; amending s. 475.125, F.S.; revising license renewal periods and fees; amending s. 475.182, F.S.; revising license renewal periods; amending s. 475.483, F.S.; providing for certain licensed brokers or salesmen to recover from the Real Estate Recovery Fund; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; and Appropriations.

By Senator Weinstock—

**SB 753**—A bill to be entitled An act relating to the evidence code; amending s. 90.803, F.S.; modifying the meaning of "unavailability" with respect to the hearsay exception for a statement of a child victim of sexual abuse or a sexual offense; providing an effective date.

—was referred to the Committee on Judiciary-Civil.

By Senator Brown—

**SB 754**—A bill to be entitled An act relating to traffic control; providing a declaration of public purpose; amending s. 316.003, F.S., modifying the definitions of "private road or driveway" and "street or highway" to provide for applicability of traffic laws to certain private roads; amending s. 316.006, F.S., authorizing municipalities and counties to control traffic on certain private roads by written agreement with the owning or controlling party or parties; providing for terms, including reimbursement for costs incurred; providing for construction; amending s. 316.640, F.S., providing for enforcement; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; and Judiciary-Civil.

By Senator McPherson—

**SB 755**—A bill to be entitled An act relating to state uniform traffic control; amending s. 316.500, F.S.; providing that it is unlawful to load certain vehicles so as to exceed lawful weight limitations; amending s. 316.545, F.S.; providing penalties; providing certain rights to the vehicle owner; requiring the issuance of certain receipts for penalties collected; providing an effective date.

—was referred to the Committee on Transportation.

By Senator McPherson—

**SB 756**—A bill to be entitled An act relating to the Biscayne Bay Aquatic Preserve; amending s. 258.397, F.S.; deleting the requirement of a showing of extreme hardship on the part of an applicant for the Board of Trustees of the Internal Improvement Trust Fund to sell, lease, or transfer sovereignty submerged lands within the preserve; providing an effective date.

—was referred to the Committee on Natural Resources and Conservation.

By Senator Crenshaw—

**SB 757**—A bill to be entitled An act relating to postsecondary education; creating s. 240.512, F.S., establishing the H. Lee Moffitt Cancer Center and Research Institute at the University of South Florida; providing for operation by a not-for-profit corporation; authorizing certain agreements; providing for liability; providing for operation by the Board of Regents under certain circumstances; providing an effective date.

—was referred to the Committees on Education, Governmental Operations, Judiciary-Civil and Appropriations.

By Senator Johnson—

**SB 758**—A bill to be entitled An act relating to fishing; amending s. 370.01, F.S., defining the term "marine fish"; creating s. 370.0605, F.S., providing for saltwater fishing licenses; providing fees; providing duties of tax collectors and the Department of Natural Resources; prohibiting certain unlawful uses of a saltwater fishing license; creating s. 370.0606, F.S., providing for the appointment of subagents for the issuance and sale of saltwater fishing licenses; providing for a marine information system; creating s. 370.0607, F.S., creating a Marine Resources Conservation Trust Fund; creating s. 370.0608, F.S., creating the Florida Marine Advisory Council; providing for membership, terms and duties; amending s. 372.57, F.S., increasing certain license fees; providing for review and repeal; providing an effective date.

—was referred to the Committees on Natural Resources and Conservation; Finance, Taxation and Claims; and Appropriations.

By Senator Kiser—

**SB 759**—A bill to be entitled An act relating to growth management; amending s. 380.0651, F.S.; providing statewide guidelines and standards for multi-use developments of regional impact; providing an effective date.

—was referred to the Committee on Natural Resources and Conservation.

By Senator Grant—

**SB 760**—A bill to be entitled An act relating to driving under the influence; amending ss. 316.1932 and 316.1934, F.S.; authorizing the use of infrared light measuring devices approved by the Department of Health and Rehabilitative Services for breath testing of motorists to determine blood alcohol levels; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

By Senator Grant—

**SB 761**—A bill to be entitled An act relating to medical assistance; amending s. 409.266, F.S., providing for Medicaid reimbursement for inpatient psychiatric services provided by licensed psychiatric hospitals to certain persons; providing a limitation on length of stay; providing a condition for admission; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; and Appropriations.

By Senator Peterson—

**SB 762**—A bill to be entitled An act relating to judicial circuits; amending s. 26.021, F.S., providing that at least one judge in the ninth judicial circuit shall reside in Osceola County; providing that upon the occurrence of a vacancy within the ninth judicial circuit the judge appointed to fill the vacancy shall reside in Osceola County; providing an effective date.

—was referred to the Committee on Judiciary-Civil.

By Senator Peterson—

**SB 763**—A bill to be entitled An act relating to educational facilities; amending s. 235.41, F.S.; requiring the Commissioner of Education, in consultation with the legislative appropriations committees, to provide annually to the State Board of Community Colleges and the Board of Regents an estimate of funds to be utilized by the boards in developing their 3-year priority lists; amending s. 235.435, F.S.; providing certain restrictions on the inclusion of certain projects on 3-year priority lists; providing for the carrying forward of certain unfunded projects on such lists; providing an effective date.

—was referred to the Committees on Education and Appropriations.

By Senator Peterson—

**SB 764**—A bill to be entitled An act relating to continuing care contracts; amending s. 651.011, F.S., redefining the term "entrance fee"; amending s. 651.021, F.S., eliminating certificate of authority requirements with respect to certain expansions of certified facilities; amending s. 651.022, F.S., providing time frames with respect to state action on certificates of authority or provisional certificates of authority; amending s. 651.023, F.S., exempting certain facilities from collection requirements for a certificate of authority; revising criteria relating to escrowed entrance fees; creating s. 651.025, F.S., providing for expansions of existing facilities; amending s. 651.026, F.S., revising the time for filing annual statements; amending s. 651.033, F.S., substantially revising provisions with respect to escrow accounts; amending s. 651.035, F.S., providing a procedure for computing minimum liquid reserves with respect to certain providers; amending s. 651.041, F.S., providing valuation for portions of reserves invested in certain stocks or bonds; amending s. 651.055, F.S., revising criteria with respect to a resident's right to rescind; amending s. 651.091, F.S., providing clarifying language with respect to disclosure; providing for review and repeal; providing an effective date.

—was referred to the Committees on Commerce; Health and Rehabilitative Services; and Appropriations.

By Senator Johnson—

**SB 765**—A bill to be entitled An act relating to taxation; creating s. 212.059, F.S.; providing for levy in certain charter counties of an additional tax for a limited period on transactions taxable under ch. 212, F.S.; requiring approval of such tax at a referendum; specifying applicability of provisions relating to administration, collection, enforcement, interest, and penalties; specifying uses of the proceeds of the tax; providing brackets; requiring notice to the Department of Revenue; providing an effective date.

—was referred to the Committees on Economic, Community and Consumer Affairs; Education; and Finance, Taxation and Claims.

By Senator Lehtinen—

**SB 766**—A bill to be entitled An act relating to ad valorem taxation; creating the Community Redevelopment Act to provide for investment in redevelopment; authorizing the governing body of a county or municipality to grant an ad valorem tax exemption for rented residential property; requiring a property owner claiming an exemption to invest a certain amount in the redevelopment of the property; providing a period of time

for such exemptions to be granted and to be effective; requiring an alternative tax to replace lost revenues; providing for the expiration of the alternative tax; providing an effective date conditional upon the effective date of an amendment to the State Constitution allowing such ad valorem tax exemption.

—was referred to the Committees on Economic, Community and Consumer Affairs; Finance, Taxation and Claims; Appropriations; and Rules and Calendar.

By Senator Johnson—

**SB 767**—A bill to be entitled An act relating to education; requiring the appropriation of sufficient funds annually to ensure certain textbook requirements; requiring school districts to spend a certain amount of their instructional materials budget on state adopted materials; amending s. 233.09, F.S.; reducing the membership of district instructional materials councils; providing for presentations to councils by publishers and manufacturers; repealing s. 233.25(3)(b), F.S., which requires instructional materials manufacturers and publishers to submit proof of their use of certain learner verification processes in the preparation of instructional materials; repealing s. 233.46(2), F.S., which provides for instructional staff to offer written comments to school principals concerning instructional materials; providing an effective date.

—was referred to the Committees on Education and Appropriations.

By Senator Hair—

**SB 768**—A bill to be entitled An act relating to government employee deferred compensation plans; amending s. 112.215, F.S.; limits liability of governmental entities with respect to such plans; exempts moneys and benefits under such plans from taxes and from legal process by creditors; specifies the rights of persons and entities with respect to moneys and benefits under certain plans; providing an effective date.

—was referred to the Committees on Personnel, Retirement and Collective Bargaining; Finance, Taxation and Claims; and Appropriations.

By Senator Stuart—

**SB 769**—A bill to be entitled An act relating to school system personnel; creating s. 231.363, F.S.; providing for a probationary period for educational support personnel; providing for suspension, dismissal, or non-reappointment for just cause; providing for the right to review; providing an effective date.

—was referred to the Committees on Education; and Personnel, Retirement and Collective Bargaining.

By Senator Crenshaw—

**SB 770**—A bill to be entitled An act relating to saltwater fisheries; amending s. 370.153, F.S., increasing the license fee for live bait shrimp production licenses in specified counties; providing an effective date.

—was referred to the Committees on Natural Resources and Conservation; Finance, Taxation and Claims; and Appropriations.

By Senators Meek and Weinstein—

**SB 771**—A bill to be entitled An act relating to child abuse; amending ss. 110.1127, 393.0655, 394.457, 396.0425, 397.0715, 402.305, and 409.175, F.S.; authorizing exemptions to persons convicted of certain felonies from disqualification from certain employment as a state employee, caretaker, mental health employee, alcohol treatment resource employee, drug abuse treatment resource employee, child care facility employee, or employee of a family foster home, residential child-caring agency, or child-placing agency; providing that a pardon shall not have the effect of removing the disqualification under certain circumstances; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; and Personnel, Retirement and Collective Bargaining.

By Senator Lehtinen—

**SB 772**—A bill to be entitled An act relating to the Florida RICO Act; amending s. 27.34, F.S.; authorizing counties and municipalities to pay the salary of assistant state attorneys in specified circumstances; amending s. 895.05, F.S.; authorizing the Office of Statewide Prosecution or a state attorney to apply for a RICO lien; providing that, once a RICO lien is filed, it constitutes notice of the unlawful activity for purposes of sub-

sequent proceedings; amending s. 895.06, F.S.; including the Office of Statewide Prosecution as an "investigative agency" for purpose of civil investigative subpoenas; providing an effective date.

—was referred to the Committees on Judiciary-Criminal, Judiciary-Civil and Appropriations.

By Senator Lehtinen—

**SB 773**—A bill to be entitled An act relating to firearm safety; creating ss. 790.151, 790.153, 790.155, and 790.157, F.S.; prohibiting the use of a firearm while intoxicated or impaired; providing penalties; providing tests to determine intoxication or impairment; providing for right to refuse; authorizing use of blood tests in cases of death or serious bodily injury; providing for certain presumptions of impairment; providing definitions; providing evidentiary standards; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

By Senator Grizzle—

**SB 774**—A bill to be entitled An act relating to contracting; amending s. 489.131, F.S., to provide that a municipality or county may require a bond for a contractor; amending s. 489.537, F.S., to provide that a municipality or county may require a bond for an electrical contractor; providing an effective date.

—was referred to the Committee on Economic, Community and Consumer Affairs.

By Senator Malchon—

**SB 775**—A bill to be entitled An act relating to "The Florida Health Care Responsibility Act," amending s. 154.304, F.S., redefining the term "certified indigent patient"; amending s. 154.306, F.S., revising language with respect to a county's financial responsibility for each of its resident certified indigent patients; repealing s. 154.316, F.S., relating to admission of indigent patients; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; Economic, Community and Consumer Affairs; and Appropriations.

By Senator Jenne—

**SB 776**—A bill to be entitled An act relating to accessories after the fact; amending s. 777.03, F.S.; providing that specified relatives of a principal or an accessory before the fact of a crime have an affirmative defense to the charge of maintaining or assisting such principal or accessory; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

**SB 777** was introduced and referred to the Committees on Finance, Taxation and Claims; and Appropriations on April 7.

By Senator Kirkpatrick—

**SB 778**—A bill to be entitled An act relating to recreational trails; amending s. 260.012, F.S.; providing legislative intent; amending s. 260.013, F.S.; providing a definition; creating s. 260.0141, F.S.; establishing the Florida Rails to Trails Program; amending s. 260.015, F.S.; prescribing powers of the Department of Natural Resources with respect to certain land acquisition; authorizing the Board of Trustees of the Internal Improvement Trust Fund to accept title to abandoned railroad rights-of-way, as specified; amending s. 260.016, F.S.; providing powers of the Division of Recreation and Parks; providing for appointment of the Florida Recreational Trails Council; providing for reimbursement; creating s. 260.0161, F.S.; providing for duties of the Department of Transportation and for coordination between that department and the Division of Recreation and Parks; requiring a memorandum of understanding; providing guidelines for leasing rights-of-way to a public agency or a private organization for use as a public recreational trail; amending s. 375.251, F.S.; providing for certain limitations on liability; providing for future repeal and review of the council; providing an appropriation; providing an effective date.

—was referred to the Committees on Natural Resources and Conservation; Transportation; and Appropriations.

By Senator Grizzle—

**SB 779**—A bill to be entitled An act relating to geophysical testing activities; creating s. 403.267, F.S.; providing an exemption from Depart-

ment of Environmental Regulation permit requirements for such activities when conducted under permit issued by the Department of Natural Resources; providing an effective date.

—was referred to the Committee on Natural Resources and Conservation.

By Senator Johnson—

**SB 780**—A bill to be entitled An act relating to driving under the influence; amending s. 316.1932, F.S.; providing that results of blood alcohol tests may be established through certain records and reports without the necessity of in-court testimony; specifying discovery and subpoena rights of defendants; providing an effective date.

—was referred to the Committees on Judiciary-Criminal and Judiciary-Civil.

By Senator Hair—

**SB 781**—A bill to be entitled An act relating to criminal justice information; creating s. 943.0535, F.S.; requiring clerks of courts to furnish without charge certified copies of court records of aliens convicted of felonies, to the appropriate federal immigration officers upon official request; providing an effective date.

—was referred to the Committee on Judiciary-Civil.

By Senators Kirkpatrick and Girardeau—

**SB 782**—A bill to be entitled An act relating to the Superconducting Super Collider facility; requiring the Department of Commerce to develop an application for the siting of the facility in this state; authorizing certain intergovernmental agreements; authorizing transfer of certain land title; providing for Federal Government responsibility for public safety; requiring the Department of Environmental Regulation, the Department of Community Affairs, and the Department of Transportation to develop legislative proposals; providing for an appropriation; providing an effective date.

—was referred to the Committees on Commerce; Natural Resources and Conservation; and Appropriations.

By Senator Johnson—

**SB 783**—A bill to be entitled An act relating to education; amending s. 228.041, F.S.; revising the definition of "dropout"; amending s. 230.2313, F.S.; requiring each school district to implement a plan for providing student services; expanding guidance services and providing duties of counselors; providing for a district-level tracking system; amending s. 232.245, F.S., relating to the pupil progression program; requiring provisions for assisting students to achieve required grade point average; amending s. 232.246, F.S.; requiring school district policies designed to assist students in meeting the grade point requirement; providing for the award of a certificate of completion when grade point requirements are not met; creating s. 232.2463, F.S.; providing for a standardized grading system in public high schools; amending s. 232.301, F.S.; requiring the Department of Education to disseminate findings of model dropout prevention programs; providing an effective date.

—was referred to the Committees on Education and Appropriations.

By Senator Grizzle—

**SB 784**—A bill to be entitled An act relating to environmental control; amending s. 403.913, F.S.; providing an exemption from provisions which require a permit for dredging or filling in surface waters for maintenance of manmade drainage ditches by a county or municipality under certain conditions; providing an effective date.

—was referred to the Committee on Natural Resources and Conservation.

By Senator Grizzle—

**SB 785**—A bill to be entitled An act relating to the naming of state buildings; directing the Board of Regents of the State University System to name the special events center at the University of South Florida the "Phyllis P. Marshall Center"; providing for erection of suitable identification; providing an effective date.

—was referred to the Committee on Education.

By Senator Grizzle—

**SB 786**—A bill to be entitled An act relating to education; amending s. 236.081, F.S., relating to the Florida Education Finance Program; revising provisions relating to funding for certain exceptional students; providing an effective date.

—was referred to the Committees on Education and Appropriations.

By Senator Grizzle—

**SB 787**—A bill to be entitled An act relating to home health agencies; amending s. 400.462, F.S., deleting homemaker services from the definition of "home health service"; amending s. 400.464, F.S., relating to agencies to be licensed; creating s. 400.465, F.S., providing exemptions; providing an effective date.

—was referred to the Committee on Health and Rehabilitative Services.

By Senator Ros-Lehtinen—

**SB 788**—A bill to be entitled An act relating to immigrants; creating the "Nicaraguan Refugee Target Assistance Act"; providing legislative intent; providing for education assistance for Nicaraguan refugee students; outlining educational services and special programs; providing a formula to determine funding, pursuant to a plan to be established by the Commissioner of Education; providing for administration and auditing by the Department of Education; providing for social services assistance for Nicaraguan refugees; providing for establishment of local coalitions for delivery of services to Nicaraguan refugees; providing functions; providing for development of guidelines by the Department of Health and Rehabilitative Services; providing for establishment of a grant-in-aid program to help local communities serve Nicaraguan refugees; providing for allocation of grant funds to department districts; providing for distribution of funds to local agencies; providing for evaluation of spending plans; providing for local matching funds; providing for establishment of an emergency financial assistance program for needy refugee families; providing for development of criteria; providing for administration of program; amending s. 16.01, F.S.; providing authority to the Attorney General to intervene in immigration proceedings; providing an effective date.

—was referred to the Committees on Health and Rehabilitative Services; Education; Judiciary-Civil; and Appropriations.

By Senator Grizzle—

**SB 789**—A bill to be entitled An act relating to handicapped persons; amending s. 320.0848, F.S.; authorizing the issuance of exemption entitlement parking permits to handicapped persons certified by podiatrists; providing an effective date.

—was referred to the Committee on Transportation.

By Senator Grizzle—

**SB 790**—A bill to be entitled An act relating to the Board of Professional Land Surveyors; creating s. 472.008, F.S.; providing rulemaking authority; providing an effective date.

—was referred to the Committee on Economic, Community and Consumer Affairs.

By Senator Stuart—

**SB 791**—A bill to be entitled An act relating to medical assistance; amending s. 409.268, F.S.; deleting the requirement that certified public accountants who prepare certain statements with respect to the cost of providing nursing home care to indigents be fully independent of the homes; providing an effective date.

—was referred to the Committee on Health and Rehabilitative Services.

By Senators Vogt and Deratany—

**SB 792**—A bill to be entitled An act relating to the enforcement of local government codes; amending s. 162.06, F.S.; revising the procedure to be followed by a code inspector when he finds a violation of a code; amending s. 162.09, F.S.; specifying factors that a code enforcement board must consider in setting a fine for a code violation; amending s. 162.12, F.S.; providing an additional method of serving notices under the

Local Government Code Enforcement Boards Act; providing an effective date.

—was referred to the Committee on Economic, Community and Consumer Affairs.

By Senator Deratany—

**SB 793**—A bill to be entitled An act relating to solicitation of funds; amending s. 496.02, F.S., revising definitions under the Solicitation of Charitable Contributions Act; amending s. 496.03, F.S., revising requirements relating to registration of charitable organizations; amending s. 496.04, F.S., relating to exemption from registration; amending s. 496.045, F.S., revising requirements relating to registration of professional solicitors and their employees; authorizing acceptance of a surety other than bond; amending s. 496.046, F.S., revising registration and renewal fees for charitable organizations and professional solicitor employees; providing additional administrative fees; amending s. 496.051, F.S., revising requirements relating to disclosure statements by charitable organizations; creating s. 496.052, F.S., requiring certain identification of charitable organizations, solicitors, and employees; amending s. 496.06, F.S., providing limitations on activities of charitable organizations and professional solicitors; creating s. 496.071, F.S., providing requirements for charitable sales promotions by a commercial coventurer; amending s. 496.09, F.S., relating to records of charitable organizations and professional solicitors; amending s. 496.11, F.S., revising prohibitions and requirements relating to the solicitation of charitable contributions; providing penalties; amending s. 496.13, F.S., expanding enforcement authority of the Department of State; modifying the time period for certain notification to a complainant; amending s. 496.1315, F.S., relating to unlawfully solicited contributions; amending s. 496.21, F.S., revising definitions under the Law Enforcement and Emergency Service Solicitation of Contributions Act; amending s. 496.23, F.S., revising requirements relating to registration of sponsors; amending s. 496.236, F.S., relating to exemption from registration; amending s. 496.24, F.S., revising requirements relating to professional solicitors and their employees; authorizing acceptance of a surety other than bond; amending s. 496.251, F.S., revising registration and renewal fees for sponsors, professional solicitors, and professional solicitor employees; providing additional administrative fees; amending s. 496.265, F.S., revising requirements relating to disclosure statements by sponsors; creating s. 496.266, F.S., requiring certain identification of sponsors, solicitors, and employees; creating s. 496.267, F.S., providing limitations on activities of sponsor and professional solicitors; amending s. 496.29, F.S., providing for confidentiality of records of sponsors and professional solicitors; creating s. 496.295, F.S., providing requirements for sponsor sales promotions by a commercial coventurer; amending s. 496.31, F.S., revising prohibitions and requirements relating to solicitations; providing penalties; amending s. 496.33, F.S., expanding enforcement authority of the Department of State; modifying the time period for certain notification to a complainant; amending s. 496.335, F.S., relating to unlawfully solicited contributions; providing for review and repeal; providing an effective date.

—was referred to the Committees on Governmental Operations; Economic, Community and Consumer Affairs; and Appropriations.

By Senators Jenne and Beard—

**SB 794**—A bill to be entitled An act relating to aircraft; amending s. 329.10, F.S., relating to aircraft registration; authorizing seizure and forfeiture proceedings against aircraft in violation of any aircraft registration or information requirements; amending s. 330.40, F.S., relating to aircraft fuel tanks; authorizing seizure and forfeiture proceedings against aircraft in violation of any aircraft fuel tank requirements or restrictions; providing penalties; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

By Senators Jenne and Beard—

**SB 795**—A bill to be entitled An act relating to vessels; amending s. 328.05, F.S.; providing that specified unlawful acts relating to certificates of title or other indicia of ownership shall constitute any vessel to which they relate as contraband subject to seizure and forfeiture proceedings; amending s. 843.18, F.S.; providing that any vessel used to flee or attempt to elude a law enforcement officer shall be contraband subject to seizure and forfeiture proceedings; providing penalties; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

By Senators Jenne and Beard—

**SB 796**—A bill to be entitled An act relating to drug abuse prevention and control; amending s. 893.135, F.S.; providing that any person who knowingly purchases one of the specified controlled substances in one of the specified amounts shall be guilty of trafficking in such substance and shall be punished accordingly; providing penalties; providing an effective date.

—was referred to the Committees on Judiciary-Criminal and Appropriations.

By Senators Jenne and Beard—

**SB 797**—A bill to be entitled An act relating to motor vehicles; amending s. 319.33, F.S., which provides offenses involving vehicle identification numbers or indicia of ownership of vehicles; providing that any vehicle to which such an offense relates shall constitute contraband subject to seizure and forfeiture proceedings; clarifying that any motor vehicle or mobile home the real identity of which cannot be determined shall constitute contraband; providing penalties; providing an effective date.

—was referred to the Committee on Judiciary-Criminal.

#### FIRST READING OF COMMITTEE SUBSTITUTES

By the Committee on Judiciary-Criminal and Senators Langley, Johnson, Kiser, Thomas, Peterson, Grant, Dudley, W. D. Childers, Crawford, Jennings, Myers, Thurman, Hollingsworth, Deratany, Beard, Lehtinen, Ros-Lehtinen, Woodson, Kirkpatrick, Hill and Crenshaw—

**CS for SB 253**—A bill to be entitled An act relating to weapons and firearms; amending s. 790.06, F.S.; authorizing the Department of State rather than the counties to issue licenses for the carrying of concealed weapons or firearms; providing criteria for the issuance of a license; providing for a standard application form; providing procedures for the issuance of a license; providing for license revocation in certain circumstances; providing for limitation of the license in certain circumstances; providing grandfather provisions; providing for disposition of fees collected; providing a declaration of policy and intent; providing for reports; repealing s. 790.05, F.S., which provides penalties for carrying certain weapons without a license; providing an effective date.

By the Committee on Health and Rehabilitative Services and Senators Myers and Malchon—

**CS for SB 359**—A bill to be entitled An act relating to adult congregate living facilities; amending s. 400.401, F.S.; providing legislative purpose; amending s. 400.402, F.S.; changing definitions; amending s. 400.404, F.S.; exempting certain retirement community facilities from licensure under this part; amending s. 400.407, F.S.; providing requirements for facilities that give and persons who receive limited nursing services; revising license fees and allowing periodic adjustment of those fees; providing for an additional fee for certain facilities and specifying the use of such fee; amending s. 400.411, F.S.; expanding the information required to be on license applications; prohibiting counties and municipalities from issuing an occupational license without first ascertaining that the applicant has been licensed as an adult congregate living facility; amending s. 400.412, F.S.; increasing the time period for giving notice and making application for a license before a transfer of ownership; requiring certain information to be sent to the Department of Health and Rehabilitative Services for licensure after a sale or transfer; amending s. 400.414, F.S.; providing grounds for denying a license and for taking action against a licensee; amending s. 400.421, F.S.; providing for temporary injunction and enjoining of a facility; amending s. 400.424, F.S.; revising and adding certain contract requirements; amending s. 400.426, F.S.; requiring a documented, periodic nursing assessment of residents; requiring records to be maintained for departmental inspection; amending s. 400.427, F.S.; revising the maximum value of personal effects that may be retained in the safekeeping of the facility; amending s. 400.441, F.S.; providing for standards based on the size of a facility; amending s. 400.447, F.S.; providing that a facility may be advertised while under construction if the department approves; requiring a disclaimer; creating s. 400.453, F.S.; providing for departmental consultation; providing for a fee; creating s. 205.1965, F.S.; prohibiting counties and municipalities from issuing an occupational license without first ascertaining that the applicant has been licensed as an adult congregate living facility; providing for review and repeal; providing an appropriation; providing an effective date.

By the Committee on Commerce and Senators Langley, Beard and W. D. Childers—

**CS for SB 406**—A bill to be entitled An act relating to the Motor Fuel Marketing Practices Act; amending s. 526.303, F.S.; defining the terms “nonrefiner,” and “nonrefiner cost”; amending s. 526.304, F.S.; prohibiting nonrefiners from selling below cost; limiting the conditions in which a sale may be below cost; amending s. 526.311, F.S.; increasing certain fines; requiring refiners to provide the Department of Agriculture and Consumer Services with reasonable access to certain information; amending s. 526.3135, F.S.; eliminating a report by the Department of Agriculture and Consumer Services; providing an effective date.

By the Committee on Appropriations and Senators Scott and Crenshaw—

**CS for SB 727**—A bill to be entitled An act making appropriations; providing a staff position and making an appropriation to the Executive Office of the Governor to administer certain pre-startup functions of a state lottery; providing for contracts with consultants for pre-startup lottery activities; providing for the transfer of lottery activities, staff, moneys, contracts, and obligations; providing for repayment of such appropriation; providing an appropriation to the Department of Revenue for purposes of paying costs and other expenses incurred in preparing to implement the provisions of chapter 86-166, Laws of Florida, relating to taxes on sales, use, and other transactions; requiring the Department of Commerce to develop an application for the siting of a Superconducting Super Collider facility in this state; authorizing certain intergovernmental agreements; authorizing transfer of certain land title; providing for Federal Government responsibility for public safety; requiring the Department of Environmental Regulation, the Department of Community Affairs, and the Department of Transportation to develop legislative proposals; providing an appropriation to the Department of Commerce to pay costs and expenses incurred in applying for the siting of the facility in Florida; providing for the reversion of any unexpended and unencumbered balance; providing an effective date.

By the Committee on Appropriations and Senator Deratany—

**CS for SB 777**—A bill to be entitled An act relating to taxation; creating s. 212.059, F.S.; providing for levy of the tax on the sale and use of services; providing for apportionment under certain conditions; creating s. 212.0591, F.S.; providing rules of construction; providing for apportionment; providing limitations; creating s. 212.0592, F.S.; providing exemptions from the tax on services; providing for a refund under certain circumstances; creating s. 212.0593, F.S.; providing for administration of s. 212.0592(1), F.S.; creating s. 212.0594, F.S.; providing for implementing and administering the tax on construction services; amending s. 212.02, F.S.; providing definitions; amending s. 212.031, F.S.; providing exemptions from tax on lease of real property; amending s. 212.04, F.S.; providing an exemption from admissions tax; amending ss. 212.05, F.S.; exempting certain boat or airplane sales; providing conforming amendments; amending s. 212.052, F.S.; correcting a reference; amending s. 212.054, F.S.; conforming certain language; amending ss. 212.06 and 212.07, F.S.; exempting certain fabrication labor; conforming administrative provisions relating to dealers and collection of the tax, and penalties for violations, to include tax on services; amending s. 212.08, F.S.; exempting certain services relating to new or expanding businesses; providing a limitation; reenacting provisions relating to medical exemptions; revising the exemption for sales to political subdivisions; restructuring other exemptions; removing a deduction allowed manufacturers of flyable aircraft; amending s. 212.095, F.S.; conforming provisions relating to refunds to apply to services; amending s. 212.11, F.S.; revising provisions relating to estimated tax liability; providing for quarterly returns under certain circumstances; amending s. 212.12, F.S.; requiring certain information on returns; including the tax on services within enforcement and collection provisions; amending ss. 212.13, 212.14, 212.17, 212.18, and 212.21, F.S.; conforming provisions relating to recordkeeping and inspection, hearings and enforcement regarding unpaid taxes, credits for returns, dealer registration, legislative intent, and related penalties to apply to services; amending s. 212.61, F.S.; correcting cross-references; amending s. 8 of chapter 86-166, Laws of Florida; deleting the repeal scheduled for July 1, 1987, of certain exemptions; amending ss. 212.0821, 290.007, and 564.02, F.S.; correcting references; providing exceptions for collecting and remitting sales taxes on certain contracts for construction services; providing penalties; amending s. 240.533, F.S.; providing for using certain sales taxes for women's athletics; creating the State Infrastructure Trust Fund; providing appropriations; specifying uses; authorizing revenue bonds; creating s. 206.871, F.S.; imposing an additional tax on special fuel; pro-

viding for distribution; providing for attorney-client confidentiality; amending s. 57.111, F.S.; providing attorneys' fees in certain tax assessment cases; amending s. 120.57, F.S.; providing exceptions to proceedings; amending s. 120.575, F.S.; providing for administrative proceedings to contest tax assessments on the sale and use of services; amending s. 120.65, F.S.; providing for a hearing officer tax panel; repealing Rule 12A-1.9(6), F.A.C., relating to self accruing sales taxes; authorizing the Department of Revenue to adopt emergency rules; providing severability; providing for retroactivity; providing an effective date.

**MOTIONS RELATING TO COMMITTEE REFERENCE**

On motions by Senator McPherson, by two-thirds vote Senate Bills 172 and 173 were withdrawn from the committees of reference and indefinitely postponed.

On motions by Senator Gordon, by two-thirds vote SB 531 was withdrawn from the committees of reference and indefinitely postponed.

On motion by Senator Dudley, by two-thirds vote SB 103 was withdrawn from the committee of reference and indefinitely postponed.

On motions by Senator Kiser, by two-thirds vote SB 57 was withdrawn from the committees of reference and indefinitely postponed.

**MESSAGES FROM THE GOVERNOR AND OTHER EXECUTIVE COMMUNICATIONS**

**Appointments Subject to Confirmation by the Senate:**

The Secretary of State has certified that pursuant to the provisions of Section 114.05, Florida Statutes, certificates subject to confirmation by the Senate had been prepared for the following:

<i>Office and Appointment</i>	<i>For Term Ending</i>
Board of Accountancy, Member Hebrock, Bill J., Tallahassee	12/26/90
Affordable Housing Study Commission, Member Hardy, Clifford B., Tampa	06/30/88
Board of Architecture, Member Gerken, Carl, Ormond Beach	12/17/90
State Athletic Commission, Member Resnick, James, Miami Beach	09/30/90
Greater Orlando Aviation Authority, Members Fuqua, Jeffrey B., Orlando Garcia, III, M. A., Winter Park	04/16/90 04/16/88
Board of Chiropractic, Member Kaplan, Stanley S., Cocoa	08/01/89
Secretary of Commerce Maguire, Amelia Rea, Tallahassee	Pleasure of Governor
State Board of Community Colleges, Members Baker, Ida S., Tallahassee Justl, John W., Tallahassee Norris, Nan, Orlando Sparber, Byron L., Miami	09/30/91 09/30/91 09/30/87 09/30/91
Board of Trustees of Central Florida Community College, Members McKoy, Sandra C., Bronson Staton, Van E., Ocala	05/31/90 05/31/90
Board of Trustees of Edison Community College, Members Kelly, Ann J., Punta Gorda Salley, Holland T., Naples Stephens, James, Ft. Myers Wiley, Jr., Thomas M., Ft. Myers	05/31/90 05/31/90 05/31/90 05/31/89
Board of Trustees of Florida Keys Community College, Members Monsalvatge, Stephanie T., Key West Murphree, Peggy, Key West Saunders, Ron, Key West Spottswood, Jr., John M., Key West	05/31/90 05/31/90 05/31/90 05/31/90

*Office and Appointment*

	<i>For Term Ending</i>
Board of Trustees of Gulf Coast Community College, Member Tapper, Amelia G., Port St. Joe	05/31/90
Board of Trustees of Lake-Sumter Community College, Members Burnsed, R. Dewey, Leesburg Edgerton, Richard, Mount Dora Jackson, Terry W., Leesburg Williams, Almeda F., Wildwood	05/31/87 05/31/90 05/31/90 05/31/90
Board of Trustees of Miami-Dade Community College, Member Alvarado, Jose Antonio, Miami	05/31/89
Board of Trustees of North Florida Junior College, Member Day, Lucile B., Greenville	05/31/90
Board of Trustees of Okaloosa-Walton Junior College, Members Blue, Jr., F. Lloyd, Ft. Walton Beach Butler, Albert B., Point Washington	05/31/90 05/31/90
Board of Trustees of Palm Beach Junior College, Members Abramson, Lawrence M., West Palm Beach Wesley, Elizabeth J., Delray Beach	05/31/87 05/31/90
Board of Trustees of Tallahassee Community College, Member Versiga, William F., Crawfordville	05/31/89
Board of Trustees of Valencia Community College, Members Blanchard, III, Clifford Pierce, St. Cloud Cowans, Alvin J., Orlando Shirah, Joseph B., St. Cloud Vickery, Robert M., Orlando	05/31/88 05/31/90 05/31/90 05/31/90
Board of Correctional Education, Member Marques, Jose A., Miami	07/01/88
State of Florida Correctional Medical Authority, Members Condon, Jr., A. G., Pensacola McLeod, Gene, Tallahassee Samuels, Sue Rose, Miami Williams, Robert B., Chattahoochee	07/01/88 07/01/88 07/01/89 07/01/90
Board of Trustees of the Florida School for the Deaf and the Blind, Member Proctor, William Lee, St. Augustine	11/14/90
Board of Dentistry, Members Cadle, Jr., Donald I., New Port Richey Robinson, William F., Tampa Stern, Kathy, Indialantic	02/07/91 10/01/90 10/01/90
Education Practices Commission, Members Blomquist, Albert G., Clearwater Bowen, George A., Gainesville Collinsworth, Abraham L., Titusville House, Joanne, Jacksonville Vacanti, Loretta, Tampa	09/30/89 09/30/87 09/30/90 09/30/90 09/30/90
Education Standards Commission, Members Frye, James E., Panama City Goldman, Richard, Plantation Henley, Carlton, Lake Mary Lucas, Jr., Harold V., Daytona Beach Moore, Barbara, Crestview Morris, Jr., Robert A., Sarasota Northrop, Grace M., Gainesville Parten, Harold, Melbourne Simpkins, Marian A., Jacksonville Yarnold, Genevieve E., Miami	09/30/89 09/30/89 09/30/89 09/30/89 09/30/89 09/30/88 09/30/88 09/30/89 09/30/89 09/30/89
Florida Elections Commission, Member Kennedy, Alison D., Jacksonville	12/10/87
Electrical Contractors' Licensing Board, Members Lenhart, James C., Leesburg Lewis, M. L. "Jerry", Okeechobee Lewitt, Maxene L., Atlantic Beach	12/17/90 12/17/90 12/17/90

<i>Office and Appointment</i>	<i>For Term Ending</i>	<i>Office and Appointment</i>	<i>For Term Ending</i>
Environmental Regulation Commission, Member Shepard, John K., Tampa	07/01/89	Florida Real Estate Commission, Member Montes, Pilar G., Naples	11/16/90
Commission on Ethics, Member Gilbert, Richard A., Tampa	06/30/88	Board of Regents, Members Ajoc, Susan Pimental, Jacksonville Leonard, William F., Ft. Lauderdale Middlemas, John Robert, Panama City	09/01/87 01/01/93 01/01/93
Florida State Fair Authority, Congressional District 7, Members Blanchard, G. Robert, Tampa Davis, Charles M., Tampa Lykes, Charles P., Tampa Robbins, Jr., Bruce M., Tampa	06/30/90 06/30/90 06/30/90 06/30/90	East Central Florida Regional Planning Council, Region 6, Members Godwin, Larry, Winter Park Hill, Eugene, Altamonte Springs	10/01/89 10/01/89
Board of Funeral Directors and Embalmers, Member Vega, Vicki, Brandon	08/01/90	Tampa Bay Regional Planning Council, Region 8, Members Reed, J. Wilson, Belleair Bluffs Stipanovich, C. Coleman, Tampa Swindal, Stephen W., Tampa	10/01/89 10/01/89 10/01/89
Game and Fresh Water Fish Commission, Member Wright, Don, Orlando	01/06/92	Southwest Florida Regional Planning Council, Region 9, Member D'Andrea, Thomas M., Punta Gorda	10/01/89
Florida High Speed Rail Transportation Commission, Members Blumberg, David, Miami Kirschenbaum, Malcolm R., Cocoa Beach	06/30/90 06/30/90	Treasure Coast Regional Planning Council, Region 10, Member Bilancio, Joseph W., Boynton Beach	10/01/89
Hospital Cost Containment Board, Member Mustian, M. T., Tallahassee	01/01/90	South Florida Regional Planning Council, Region 11, Member Huebner, Robert E., Ft. Lauderdale	10/01/89
Florida Housing Finance Agency, Members Bennett, Clark D., Palm Beach Gardens Horner, Duke C., Ponte Vedra Beach Oliver, William G., Hialeah	11/13/90 11/13/90 11/13/90	State Retirement Commission, Member Feuerberg, Arlene, Plantation	12/31/90
Florida Commission on Human Relations, Members Joyce, Bob, Miami Martin, G. E., Atlantic Beach Nickelsen, Eric J., Pensacola Thompson, Geraldine F., Orlando	11/30/90 09/30/88 09/30/87 09/30/90	Florida High Technology Innovation Research and Development Board, Members, Member Calder, Donald S., Ft. Lauderdale	03/01/89
Investment Advisory Council, Member Darby, Michael, Jacksonville	12/12/86	Florida Commission on Veterans' Affairs, Members Brooks, Jr., Roy H., Coral Gables Cannon, C. Lamar, Jacksonville Felices, Salvador E., Longwood Kerns, Timothy D., Tallahassee Lockward, William H., Gainesville	11/16/90 11/16/90 11/16/90 11/16/90 11/16/90
Board of Professional Land Surveyors, Members Harper, Jr., Buell H., Panama City Puig, Maria Elena, Miami	12/06/90 06/21/90	Board of Veterinary Medicine, Members Gomez-Sanchez, Elise Peery, Lutz Lewis, Cynthia N., Tallahassee	08/01/90 08/01/90
Board of Medicine, Member Echevarria, Emilio D., Tampa	08/01/90	<b>Referred to the Committee on Executive Business.</b>	
Board of Opticianry, Members Rowe, Gilbert L., St. Augustine Trescott, Barbara Mathews, Ft. Myers	12/26/90 12/26/90	Secretary of Commerce Bush, John Ellis, Tallahassee	Pleasure of Governor
Board of Optometry, Members Cox, Barbara T., Cocoa Beach Pearce, Jr., Willard C., Lake Wales	12/28/90 12/28/90	Secretary of Labor and Employment Security Menendez, Hugo D., Tallahassee	Pleasure of Governor
Florida Pari-mutuel Commission, Member Braun, L. Erich, Ocala	06/30/87	<b>Referred to the Committees on Commerce and Executive Business.</b>	
Tampa Port Authority, Member Hirons, III, Fred M., Tampa	11/14/90	Secretary of Corrections Dugger, Richard L., Tallahassee	Pleasure of Governor
Postsecondary Education Planning Commission, Members DiCarlo, Angela, Tampa Johnston, W. Richard, St. Petersburg Kibler, III, D. Burke, Lakeland Stein, Jay, Jacksonville Zeller, Ronald J., Miami	08/31/87 02/04/90 02/04/90 02/04/89 02/04/90	<b>Referred to the Committees on Corrections, Probation and Parole and Executive Business.</b>	
Historic Tampa-Hillsborough County Preservation Board of Trustees, Members Jennewein, Joan W., Tampa Langevin, Thomas H., Temple Terrace	11/01/89 11/01/90	Secretary of Community Affairs Pelham, Thomas G., Tallahassee	Pleasure of Governor
Board of Directors, Prison Rehabilitative Industries and Diversified Enterprises, Inc., Member Eckerd, Jack, Clearwater	09/30/90	Secretary of Professional Regulation Poole, Van B., Tallahassee	Pleasure of Governor
Public Employees Relations Commission, Member Sloan, James W., Tallahassee	01/01/90	<b>Referred to the Committees on Economic, Community and Consumer Affairs and Executive Business.</b>	
Florida Public Service Commission, Members Beard, Thomas M., Keystone Heights Gunter, Gerald Leon, Tallahassee Herndon, John T., Tallahassee	01/01/90 01/01/91 01/01/91	Secretary of Health and Rehabilitative Services Coler, Gregory L., Tallahassee	Pleasure of Governor

*Office and Appointment*

*For Term Ending*

**Referred to the Committees on Health and Rehabilitative Services and Executive Business.**

Secretary of Environmental Regulation  
Twachtmann, Dale, Tallahassee Pleasure of Governor

**Referred to the Committees on Natural Resources and Conservation and Executive Business.**

Secretary of Transportation  
Henderson, Kaye N., Tallahassee Pleasure of Governor

**Referred to the Committees on Transportation and Executive Business.**

**REPORTS OF COMMITTEES RELATING TO EXECUTIVE BUSINESS**

The Committee on Commerce recommends that the Senate confirm the following appointments made by the Governor:

John Ellis Bush, Secretary of Commerce, to serve at the pleasure of the Governor.

Hugo D. Menendez, Secretary of Labor and Employment Security, to serve at the pleasure of the Governor.

The Committee on Corrections, Probation and Parole recommends that the Senate confirm the appointment made by the Governor of Richard L. Dugger as Secretary of Corrections, to serve at the pleasure of the Governor.

The Committee on Economic, Community and Consumer Affairs recommends that the Senate confirm the following appointments made by the Governor:

Thomas G. Pelham, Secretary of Community Affairs, to serve at the pleasure of the Governor.

Van B. Poole, Secretary of Professional Regulation, to serve at the pleasure of the Governor.

The Committee on Health and Rehabilitative Services recommends that the Senate confirm the appointment made by the Governor of Gregory L. Coler as Secretary of Health and Rehabilitative Services, to serve at the pleasure of the Governor.

The Committee on Natural Resources and Conservation recommends that the Senate confirm the appointment made by the Governor of Dale H. Twachtmann as Secretary of Environmental Regulation, to serve at the pleasure of the Governor.

The Committee on Transportation recommends that the Senate confirm the appointment made by the Governor of Kaye Neil Henderson, to serve at the pleasure of the Governor.

**The appointments contained in the foregoing reports were referred to the Committee on Executive Business under the original reference.**

**SPECIAL ORDER**

On motion by Senator Scott, by two-thirds vote—

**CS for SB 727**—A bill to be entitled An act making appropriations; providing a staff position and making an appropriation to the Executive Office of the Governor to administer certain pre-startup functions of a state lottery; providing for contracts with consultants for pre-startup lottery activities; providing for the transfer of lottery activities, staff, moneys, contracts, and obligations; providing for repayment of such appropriation; providing an appropriation to the Department of Revenue for purposes of paying costs and other expenses incurred in preparing to implement the provisions of chapter 86-166, Laws of Florida, relating to taxes on sales, use, and other transactions; requiring the Department of Commerce to develop an application for the siting of a Superconducting Super Collider facility in this state; authorizing certain intergovernmental agreements; authorizing transfer of certain land title; providing for Federal Government responsibility for public safety; requiring the Department of Environmental Regulation, the Department of Commu-

nity Affairs, and the Department of Transportation to develop legislative proposals; providing an appropriation to the Department of Commerce to pay costs and expenses incurred in applying for the siting of the facility in Florida; providing for the reversion of any unexpended and unencumbered balance; providing an effective date.

—was read the second time by title.

Senator Scott moved the following amendments which were adopted:

**Amendment 1**—On page 3, strike line 13 and insert:

Section 2. (1) The Department of Revenue is hereby granted through the end of Fiscal Year 1987-1988 a specific exemption from the requirements of any state law relating to the leasing of space including but not limited to the requirements imposed by section 255.25, Florida Statutes, and any rules adopted pursuant thereto; provided, however, all leases entered into by the Department of Revenue through the end of Fiscal Year 1987-1988 shall be submitted for approval by the Governor and Cabinet on the earliest practicable Cabinet agenda of the Department of Revenue. Such exemption shall pertain to the leasing of space paid for solely for the purposes of implementing a sales and use tax on certain service transactions scheduled to take effect July 1, 1987.

(2) To expedite the acquisition of goods and services for implementing the sales tax exemption sunset, the Department of Revenue is exempt from the provisions of chapter 287, Florida Statutes, when contracting for the purchase or lease of goods or services for such purposes pursuant to this section, if the purchase or lease of goods or services is paid for solely from funds appropriated in subsection (3).

(3) There is hereby appropriated for fiscal

**Amendment 2**—On page 3, strike all of lines 17-19 and insert: making preparations to implement a sales and use tax on certain service transactions scheduled to take effect July 1, 1987, and are in addition to the moneys appropriated for these purposes in chapter 86-167, Laws of Florida.

**Amendment 3**—In title, on page 1, strike all of lines 14-16 and insert: preparing to implement a sales and use tax on certain service transactions scheduled to take effect July 1, 1987;

On motion by Senator Scott, by two-thirds vote CS for SB 727 as amended was read the third time by title, passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—36

Mr. President	Frank	Jennings	Peterson
Barron	Girardeau	Johnson	Ros-Lehtinen
Beard	Gordon	Kirkpatrick	Scott
Brown	Grant	Kiser	Stuart
Childers, D.	Grizzle	Langley	Thomas
Childers, W. D.	Hair	Lehtinen	Thurman
Crenshaw	Hill	Margolis	Weinstein
Deratany	Hollingsworth	McPherson	Weinstock
Dudley	Jenne	Myers	Woodson

Nays—None

Vote after roll call:

- Yea—Malchon, Meek

On motion by Senator Scott, the rules were waived and CS for SB 727 after being engrossed was ordered immediately certified to the House.

On motion by Senator Deratany, by two thirds vote—

**CS for SB 777**—A bill to be entitled An act relating to taxation; creating s. 212.059, F.S.; providing for levy of the tax on the sale and use of services; providing for apportionment under certain conditions; creating s. 212.0591, F.S.; providing rules of construction; providing for apportionment; providing limitations; creating s. 212.0592, F.S.; providing exemptions from the tax on services; providing for a refund under certain circumstances; creating s. 212.0593, F.S.; providing for administration of s. 212.0592(1), F.S.; creating s. 212.0594, F.S.; providing for implementing and administering the tax on construction services; amending s. 212.02, F.S.; providing definitions; amending s. 212.031, F.S.; providing exemptions from tax on lease of real property; amending s. 212.04, F.S.; providing an exemption from admissions tax; amending ss. 212.05, F.S.; exempting certain boat or airplane sales; providing conforming amendments;

amending s. 212.052, F.S.; correcting a reference; amending s. 212.054, F.S.; conforming certain language; amending ss. 212.06 and 212.07, F.S.; exempting certain fabrication labor; conforming administrative provisions relating to dealers and collection of the tax, and penalties for violations, to include tax on services; amending s. 212.08, F.S.; exempting certain services relating to new or expanding businesses; providing a limitation; reenacting provisions relating to medical exemptions; revising the exemption for sales to political subdivisions; restructuring other exemptions; removing a deduction allowed manufacturers of flyable aircraft; amending s. 212.095, F.S.; conforming provisions relating to refunds to apply to services; amending s. 212.11, F.S.; revising provisions relating to estimated tax liability; providing for quarterly returns under certain circumstances; amending s. 212.12, F.S.; requiring certain information on returns; including the tax on services within enforcement and collection provisions; amending ss. 212.13, 212.14, 212.17, 212.18, and 212.21, F.S.; conforming provisions relating to recordkeeping and inspection, hearings and enforcement regarding unpaid taxes, credits for returns, dealer registration, legislative intent, and related penalties to apply to services; amending s. 212.61, F.S.; correcting cross-references; amending s. 8 of chapter 86-166, Laws of Florida; deleting the repeal scheduled for July 1, 1987, of certain exemptions; amending ss. 212.0821, 290.007, and 564.02, F.S.; correcting references; providing exceptions for collecting and remitting sales taxes on certain contracts for construction services; providing penalties; amending s. 240.533, F.S.; providing for using certain sales taxes for women's athletics; creating the State Infrastructure Trust Fund; providing appropriations; specifying uses; authorizing revenue bonds; creating s. 206.871, F.S.; imposing an additional tax on special fuel; providing for distribution; providing for attorney-client confidentiality; amending s. 57.111, F.S.; providing attorneys' fees in certain tax assessment cases; amending s. 120.57, F.S.; providing exceptions to proceedings; amending s. 120.575, F.S.; providing for administrative proceedings to contest tax assessments on the sale and use of services; amending s. 120.65, F.S.; providing for a hearing officer tax panel; repealing Rule 12A-1.9(6), F.A.C., relating to self accruing sales taxes; authorizing the Department of Revenue to adopt emergency rules; providing severability; providing for retroactivity; providing an effective date.

—was read the second time by title.

Senators Plummer, Langley, Frank, Dudley, Weinstein and Stuart offered the following amendment which was moved by Senator Plummer:

**Amendment 1**—On page 14, between lines 19 and 20, insert:

(23) The sale or use of advertising space, time, or services, including but not limited to: newspaper and other publication advertising enumerated in Standard Industrial Classification Groups 271, 272, 273, and 274; advertising agency, outdoor advertising, representatives', and broadcast services enumerated in Standard Industrial Classification Group 731; radio and television advertising enumerated in Standard Industrial Classification Group 481; and other advertising services enumerated in Standard Industrial Classification Group 731.

On motion by Senator Barron, the rules were waived and time of adjournment was extended until final action on Amendment 1.

Amendment 1 failed. The vote was:

Yeas—13

Crenshaw	Jenne	Ros-Lehtinen	Woodson
Dudley	Johnson	Stuart	
Frank	Langley	Thurman	
Girardeau	Lehtinen	Weinstein	

Nays—25

Mr. President	Deratany	Kirkpatrick	Plummer
Barron	Gordon	Kiser	Scott
Beard	Grant	Malchon	Thomas
Brown	Grizzle	McPherson	Weinstock
Childers, D.	Hill	Meek	
Childers, W. D.	Hollingsworth	Myers	
Crawford	Jennings	Peterson	

Vote after roll call:

Yea—Hair, Margolis

Nay to Yea—Plummer

## RECESS

The Senate recessed at 12:24 p.m. to reconvene at 2:00 p.m.

## AFTERNOON SESSION

The Senate was called to order by the President at 2:00 p.m. A quorum present—40:

Mr. President	Frank	Johnson	Peterson
Barron	Girardeau	Kirkpatrick	Plummer
Beard	Gordon	Kiser	Ros-Lehtinen
Brown	Grant	Langley	Scott
Childers, D.	Grizzle	Lehtinen	Stuart
Childers, W. D.	Hair	Malchon	Thomas
Crawford	Hill	Margolis	Thurman
Crenshaw	Hollingsworth	McPherson	Weinstock
Deratany	Jenne	Meek	Weinstock
Dudley	Jennings	Myers	Woodson

The Senate resumed consideration of—

**CS for SB 777**—A bill to be entitled An act relating to taxation; creating s. 212.059, F.S.; providing for levy of the tax on the sale and use of services; providing for apportionment under certain conditions; creating s. 212.0591, F.S.; providing rules of construction; providing for apportionment; providing limitations; creating s. 212.0592, F.S.; providing exemptions from the tax on services; providing for a refund under certain circumstances; creating s. 212.0593, F.S.; providing for administration of s. 212.0592(1), F.S.; creating s. 212.0594, F.S.; providing for implementing and administering the tax on construction services; amending s. 212.02, F.S.; providing definitions; amending s. 212.031, F.S.; providing exemptions from tax on lease of real property; amending s. 212.04, F.S.; providing an exemption from admissions tax; amending ss. 212.05, F.S.; exempting certain boat or airplane sales; providing conforming amendments; amending s. 212.052, F.S.; correcting a reference; amending s. 212.054, F.S.; conforming certain language; amending ss. 212.06 and 212.07, F.S.; exempting certain fabrication labor; conforming administrative provisions relating to dealers and collection of the tax, and penalties for violations, to include tax on services; amending s. 212.08, F.S.; exempting certain services relating to new or expanding businesses; providing a limitation; reenacting provisions relating to medical exemptions; revising the exemption for sales to political subdivisions; restructuring other exemptions; removing a deduction allowed manufacturers of flyable aircraft; amending s. 212.095, F.S.; conforming provisions relating to refunds to apply to services; amending s. 212.11, F.S.; revising provisions relating to estimated tax liability; providing for quarterly returns under certain circumstances; amending s. 212.12, F.S.; requiring certain information on returns; including the tax on services within enforcement and collection provisions; amending ss. 212.13, 212.14, 212.17, 212.18, and 212.21, F.S.; conforming provisions relating to recordkeeping and inspection, hearings and enforcement regarding unpaid taxes, credits for returns, dealer registration, legislative intent, and related penalties to apply to services; amending s. 212.61, F.S.; correcting cross-references; amending s. 8 of chapter 86-166, Laws of Florida; deleting the repeal scheduled for July 1, 1987, of certain exemptions; amending ss. 212.0821, 290.007, and 564.02, F.S.; correcting references; providing exceptions for collecting and remitting sales taxes on certain contracts for construction services; providing penalties; amending s. 240.533, F.S.; providing for using certain sales taxes for women's athletics; creating the State Infrastructure Trust Fund; providing appropriations; specifying uses; authorizing revenue bonds; creating s. 206.871, F.S.; imposing an additional tax on special fuel; providing for distribution; providing for attorney-client confidentiality; amending s. 57.111, F.S.; providing attorneys' fees in certain tax assessment cases; amending s. 120.57, F.S.; providing exceptions to proceedings to contest tax assessments on the sale and use of services; amending s. 120.65, F.S.; providing for a hearing officer tax panel; repealing Rule 12A-1.9(6), F.A.C., relating to self accruing sales taxes; authorizing the Department of Revenue to adopt emergency rules; providing severability; providing for retroactivity; providing an effective date.

Senators Malchon and Meek offered the following amendment which was moved by Senator Malchon and adopted:

**Amendment 2**—On page 98, between lines 18 and 19, insert:

Section 40. Section 57.071, Florida Statutes, is amended to read:

57.071 Costs; what taxable.—If costs are awarded to any party the following shall also be allowed:

(1) The reasonable premiums or expenses paid on all bonds or other security furnished by such party.

(2) The expense of the court reporter for per diem, transcribing proceedings and depositions, including opening statements and arguments by counsel.

*In the event that a sales tax is imposed upon professional legal services, the amount of the sales tax shall be recoverable and included as costs.*

(Renumber subsequent sections.)

Senators Johnson and Stuart offered the following amendment which was moved by Senator Johnson and failed:

**Amendment 3**—On page 17, between lines 17 and 18, insert:

(33) The first \$1,000 of advertising purchased by a single advertiser in any calendar year.

(34) Classified advertising in newspapers.

The vote was:

Yeas—16

Crenshaw	Hair	Langley	Stuart
Dudley	Jenne	Lehtinen	Thurman
Frank	Johnson	Plummer	Weinstein
Girardeau	Kirkpatrick	Ros-Lehtinen	Woodson

Nays—24

Mr. President	Crawford	Hollingsworth	Meek
Barron	Deratany	Jennings	Myers
Beard	Gordon	Kiser	Peterson
Brown	Grant	Malchon	Scott
Childers, D.	Grizzle	Margolis	Thomas
Childers, W. D.	Hill	McPherson	Weinstock

Vote after roll call:

Nay to Yea—Hollingsworth, Thomas

Senators Plummer, Langley, Frank, Dudley, Weinstein and Stuart offered the following amendment which was moved by Senator Stuart and failed:

**Amendment 4**—On page 68, between lines 25 and 26, insert:

(16) PARTIAL EXEMPTION: ADVERTISING FOR GENERAL GROCERIES, MEDICAL PRODUCTS, HEALTH SERVICES, AND SOCIAL SERVICES—There is exempt from the tax imposed by this chapter the purchase or use of advertising space, time, or services for: general groceries, as defined in s. 212.08(1); medical products, supplies or medicines as defined in s. 212.08(2); health services as defined in s. 212.0592(11); and social services as defined in s. 212.0592(19).

The vote was:

Yeas—13

Dudley	Johnson	Ros-Lehtinen	Woodson
Frank	Langley	Stuart	
Girardeau	Lehtinen	Thurman	
Jenne	Plummer	Weinstein	

Nays—24

Mr. President	Crawford	Hair	Malchon
Barron	Crenshaw	Hill	McPherson
Beard	Deratany	Hollingsworth	Meek
Brown	Gordon	Jennings	Myers
Childers, D.	Grant	Kirkpatrick	Scott
Childers, W. D.	Grizzle	Kiser	Thomas

Vote after roll call:

Nay—Peterson, Weinstock

Senator Woodson moved the following amendment which failed:

**Amendment 5**—On pages 3-79, strike everything after the enacting clause and insert:

Section 1. Subsection (4), paragraphs (g) and (h) of subsection (6), and subsection (16) of section 212.02, Florida Statutes, as amended by chapters 86-152 and 86-166, Laws of Florida, are amended to read:

212.02 Definitions.—The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(4) "Sales price" means the total amount paid for tangible personal property, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and includes any amount for which credit is given to the purchaser by the seller, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, interest charged, losses, or any other expense whatsoever. "Sales price" also includes the consideration for a transaction which requires both labor and material to alter, remodel, maintain, adjust, or repair tangible personal property. Trade-ins or discounts allowed and taken at the time of sale shall not be included within the purview of this subsection.

(6) "Lease," "let," or "rental" means leasing or renting of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, tourist or trailer camps and real property, the same being defined as follows:

(g) "Lease," "let," or "rental" also means the leasing or rental of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property, except as expressly provided to the contrary herein. *Provided that, where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in s. 167.431, the term "lease" or "rental" means only the net amount of rental involved. The term "lease," "let," or "rental" does not mean hourly, daily, or mileage charges, to the extent that such charges are subject to the jurisdiction of the United States Interstate Commerce Commission, when such charges are paid by reason of the presence of railroad cars owned by another on the tracks of the taxpayer.*

(h) "Real property" means any interest in the surface of real property unless the property is:

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).
4. *Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.*
5. *A public or private street or right-of-way occupied or used by a utility for utility purposes.*
6. *A public street or road which is used for transportation purposes.*
7. *Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft.*
8. *Property used at a port authority as defined in s. 315.02(2) exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels.*

(16) The term "admissions" means and includes the net sum of money after deduction of any federal taxes for admitting a person or vehicle or persons to any place of amusement, sport, or recreation or for the privilege of entering or staying in any place of amusement, sport, or recreation, including, but not limited to, theaters, outdoor theaters, shows,

exhibitions, games, races, or any place where charge is made by way of sale of tickets, gate charges, seat charges, box charges, season pass charges, cover charges, greens fees, participation fees, entrance fees, or other fees or receipts of anything of value measured on an admission or entrance or length of stay or seat box accommodations in any place where there is any exhibition, amusement, sport, or recreation, and all dues paid to private clubs providing recreational facilities, including but not limited to golf, tennis, swimming, yachting, and boating facilities. *The term "admissions" does not mean or include any charge made for entering or staying upon any boat or vessel for the privilege of fishing. The term "admissions" does not mean or include charges for admission by any organization described in s. 170(c) of the Internal Revenue Code of 1954, as amended, to live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays (with and without music), operas, and readings, ocean science centers, museums of science, historical museums, botanical and zoological gardens, and exhibitions of paintings, sculpture, photography, and graphic and craft arts.*

Section 2. Paragraph (a) of subsection (1) of section 212.031, Florida Statutes, as amended by chapters 86-152 and 86-166, Laws of Florida, is amended, and subsections (5), (6), (7), and (8) of said section are reenacted, to read:

212.031 Lease or rental of or license in real property.—

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

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).
4. *Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.*
5. *A public or private street or right-of-way occupied or used by a utility for utility purposes.*
6. *A public street or road which is used for transportation purposes.*
7. *Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft.*
8. *Property used at a port authority as defined in s. 315.02(2) exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels.*

(5) *No money paid to a merchants' association by a lessee or licensee shall be considered rent for the purposes of this section, whether or not the payment of the money to the association is a condition of the lease or license. As used in this subsection, "merchants' association" means a corporation not for profit organized and existing for the sole and exclusive purpose of promoting the businesses of a group of merchants.*

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

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

(8) *The lease, sublease, or rental of space by a movie theater owner or operator to a person providing food and drink concessionaire services within the premises of such theater is exempt from the tax imposed by this section.*

Section 3. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is reenacted to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)(a)1. *No tax shall be levied on admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Health and Rehabilitative Services, and state correctional institutions when only student, faculty, or inmate talent is utilized.*

2. *No tax shall be levied on dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations or community or recreational facilities. To receive this exemption, the sponsoring organization or facility must qualify as a not-for-profit entity under the provisions of s. 501(c)(3) of the United States Internal Revenue Code of 1954, as amended.*

3. *No tax shall be levied on an admission paid by a student, or on his behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student's educational institution, provided his attendance is as a participant and not as a spectator.*

4. *No tax shall be levied on admissions to the National Football League championship game.*

Section 4. Paragraph (j) of subsection (1) of section 212.05, Florida Statutes, as added by chapter 86-166, Laws of Florida, is repealed; and paragraphs (a) and (c) of subsection (1) of said section, as amended by chapters 86-152 and 86-166, Laws of Florida, are amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 5 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b.2. Each occasional or isolated sale of an aircraft, boat, or mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall, by rule, adopt the NADA Official Used Car Guide as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (f), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit, signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed, plus a ~~mandatory~~ penalty of ~~not less than \$500, or an amount equal to twice the amount 100 percent of the additional tax owed, whichever is greater.~~ *Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed after July 1, 1985, pursuant to this sub-subparagraph.* For purposes of this sub-subparagraph ~~subparagraph~~, an occasional or isolated sale is one in which the seller is not a motor vehicle dealer as defined in s. 320.27(1)(c).

2. This paragraph does not apply to the sale of a boat by or through a registered dealer under this chapter to a purchaser who removes such boat from this state within 10 days after the date of purchase or, when the boat is repaired or altered, within 10 days after completion of such repairs or alterations. In no event shall the boat remain in this state more than 90 days after the date of purchase. This exemption shall not be allowed unless the seller:

a. Obtains from the purchaser within 90 days from the date of sale written proof that the purchaser licensed, registered, or documented the boat outside the state;

b. Requires the purchaser to sign an affidavit that he has read the provisions of this section; and

c. Makes the affidavit a part of his permanent record.

In the event the purchaser fails to remove the boat from this state within 10 days after purchase or, when the boat is repaired or altered, within 10 days after completion of such repairs or alterations, or permits the boat to return to this state within 6 months from the date of departure, the purchaser shall be liable for use tax on the cost price of the boat and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2) and is mandatory and shall not be waived by the department.

(c) At the rate of 5 percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, except the rental of motion-picture film when an admission is charged for viewing such film and except the lease or rental of a motor vehicle to one lessee or rentee for a period of not less than 12 months when tax was paid on the acquisition of such vehicle by the lessor, when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

Section 5. Paragraph (b) of subsection (1) and paragraph (a) of subsection (5) of section 212.06, Florida Statutes, as amended by chapter 86-166, Laws of Florida, are amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(1)

(b) Except as otherwise provided, any person who manufactures, produces, compounds, processes, or fabricates in any manner tangible personal property for his own use shall pay a tax upon the cost of the product manufactured, produced, compounded, processed, or fabricated without any deduction therefrom on account of the cost of material used, labor or service costs, or transportation charges, notwithstanding the provisions of s. 212.02(5) defining "cost price." However, the tax levied under this paragraph shall not be imposed upon any person who manufactures or produces electrical power or energy, steam energy, or other energy, when such power or energy is used directly and exclusively in the operation of machinery or equipment that is used to manufacture, process, compound, produce, fabricate, or prepare for shipment tangible personal property for sale or to operate pollution control equipment, maintenance equipment, or monitoring or control equipment used in such operations. The manufacturing or production of electrical power or energy that is used for space heating, lighting, office equipment, or air conditioning or any other nonmanufacturing, nonprocessing, noncompounding, nonproducing, nonfabricating, or nonshipping activity is taxable. Electrical power or energy consumed or dissipated in the transmission or distribution of electrical power or energy for resale is also not taxable. *Fabrication labor shall not be taxable when a person is using his own equipment and his own personnel, for his own account, as a producer, subproducer, or coproducer of video tapes or motion pictures prepared for showing on screens or through television, for either theatrical, commercial, advertising, or educational purposes. Persons who manufacture factory-built buildings for their own use in the performance of contracts for the construction or improvement of real property shall pay a tax only upon the persons' cost price of items used in the manufacture of such buildings.*

(5)(a) It is not the intention of this chapter to levy a tax upon tangible personal property imported, produced, or manufactured in this state for export, provided that tangible personal property may not be considered as being imported, produced, or manufactured for export unless the importer, producer, or manufacturer delivers the same to a licensed

exporter for exporting or to a common carrier for shipment outside the state or mails the same by United States mail to a destination outside the state; or, in the case of aircraft being exported under their own power to a destination outside the continental limits of the United States, by submission to the department of a duly signed and validated United States customs declaration; showing the departure of the aircraft from the continental United States; and, further with respect to aircraft, the canceled United States registry of said aircraft; or in the case of parts and equipment installed on aircraft of foreign registry, by submission to the department of documentation, the extent of which shall be provided by rule, showing the departure of the aircraft from the continental United States; nor is it the intention of this chapter to levy a tax on radio and television broadcasting, or any sale which the state is prohibited from taxing under the Constitution or laws of the United States. Every retail sale made to a person physically present at the time of sale shall be presumed to have been delivered in this state.

Section 6. Subsection (1), paragraph (a) of subsection (2), and subsections (6) and (13) of section 212.08, Florida Statutes, as amended by chapters 86-152 and 86-166, Laws of Florida, are amended, and paragraphs (g) and (h) of subsection (5), paragraphs (d), (e), (f), (n), (o), (p), and (q) of subsection (7), and subsections (10), (11), and (15) of said section are reenacted, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(1) EXEMPTIONS; GENERAL GROCERIES.—There are exempt from the tax imposed by this chapter food and drinks for human consumption and candy, but only when the price at which such candy is sold is 25 cents or less. Unless the exemption provided by paragraph (7)(b) for school lunches, paragraph (7)(c) for meals to certain patients or inmates, or paragraph (7)(k)(4) for meals provided by certain nonprofit organizations pertains, none of such items of food or drinks means:

(a) Food or drinks served, prepared, or sold in or by restaurants; drugstores; lunch counters; cafeterias; hotels; amusement parks; race-tracks; taverns; concession stands at arenas, auditoriums, carnivals, fairs, stadiums, theaters, or other like places of business; or by any business or place required by law to be licensed by the Division of Hotels and Restaurants of the Department of Business Regulation, except bakery products sold in or by pastry shops, doughnut shops, or like establishments for consumption off the premises;

(b) Foods and drinks sold ready for immediate consumption from vending machines, pushcarts, motor vehicles, or any other form of vehicle;

(c) Soft drinks, which include, but are not limited to, any nonalcoholic beverage; any preparation or beverage commonly referred to as a "soft drink"; or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers. The term "soft drink" does not include: natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee or coffee substitutes; tea except when sold in containers as provided herein; cocoa; products intended to be mixed with milk; or natural fluid milk;

(d) Foods or drinks cooked or prepared on the seller's premises and sold ready for immediate consumption either on or off the premises, excluding bakery products for off-premises consumption unless such foods are taxed under paragraph (a) or paragraph (b); or

(e) Sandwiches sold ready for immediate consumption.

For the purposes of this subsection, "seller's premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater, the seating, aisle, or parking area of an arena, rink, or stadium, or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where such meals or beverages are served.

(2) EXEMPTIONS; MEDICAL.—

(a) There shall be exempt from the tax imposed by this chapter any product, supply, or medicine dispensed in a retail establishment by a pharmacist licensed by the state, according to an individual prescription

or prescriptions written by a prescriber authorized by law to prescribe medicinal drugs practitioner of the healing arts licensed by the state; hypodermic needles; hypodermic syringes; chemical compounds and test kits used for the diagnosis or treatment of human disease, illness, or injury; and common household remedies recommended and generally sold for internal or external use, in the cure, mitigation, treatment, or prevention of illness or disease in human beings, but not including cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients therein, according to a list prescribed and approved by the Department of Health and Rehabilitative Services, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue. There shall also be exempt from the tax imposed by this chapter artificial eyes and limbs; prescription eyeglasses and items incidental thereto or which become a part thereof; dentures; hearing aids; crutches; prosthetic and orthopedic appliances; feminine hygiene products, including, but not limited to, sanitary panties, sanitary belts, sanitary napkins, and tampons; and funerals. Funeral directors shall pay tax on all tangible personal property used by them in their business.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(g) Building materials used in the rehabilitation of real property located in an enterprise zone.—

1. Building materials used in the rehabilitation of real property located in an enterprise zone shall be exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the items have been used for the rehabilitation of real property located in an enterprise zone. Except as provided in subparagraph 2., this exemption inures to the owner, lessee, or lessor of the rehabilitated real property located in an enterprise zone only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner, lessee, or lessor of the rehabilitated real property located in an enterprise zone must file an application under oath which includes:

- a. The name and address of the person claiming the refund.
- b. The refund permit number assigned pursuant to s. 212.095 to such person.
- c. An address and assessment roll parcel number of the rehabilitated real property in an enterprise zone for which a refund of previously paid taxes is being sought.
- d. A description of the improvements made to accomplish the rehabilitation of the real property.
- e. A copy of the building permit issued for the rehabilitation of the real property.

f. A sworn statement, under the penalty of perjury, from the general contractor licensed in this state with whom the applicant contracted to make the improvements necessary to accomplish the rehabilitation of the real property, which statement lists the building materials used in the rehabilitation of the real property, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials. In the event that a general contractor has not been used, the applicant shall provide this information in a sworn statement, under the penalty of perjury. Copies of the invoices which evidence the purchase of the building materials used in such rehabilitation and the payment of sales tax on the building materials shall be attached to the sworn statement provided by the general contractor or by the applicant. Unless the actual cost of building materials used in the rehabilitation of real property and the payment of sales taxes due thereon is documented by a general contractor or by the applicant in this manner, the cost of such building materials shall be an amount equal to 40 percent of the increase in assessed value for ad valorem tax purposes.

g. Either the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the rehabilitated real property is located or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the rehabilitated real property is located in an enterprise zone.

h. A certification by the property appraiser that the improvements necessary to accomplish the rehabilitation of the real property are substantially completed and that the assessed value for ad valorem tax purposes is, or on the next ad valorem tax roll will be, 30 percent or more greater than the assessed value for ad valorem tax purposes of the real property on the prior year's assessment roll.

2. This exemption inures to a city, county, or other governmental agency through a refund of previously paid taxes if the building materials used in the rehabilitation of real property located in an enterprise zone are paid for from the funds of a community development block grant or similar grant or loan program. To receive a refund pursuant to this paragraph, a city, county, or other governmental agency must file an application which includes the same information required to be provided in subparagraph 1. by an owner, lessee, or lessor of rehabilitated real property. In addition, the application must include a sworn statement signed by the chief executive officer of the city, county, or other governmental agency seeking a refund which states that the building materials for which a refund is sought were paid for from the funds of a community development block grant or similar grant or loan program.

3. The provisions of s. 212.095(4) do not apply to any refund application made pursuant to this paragraph. No more than one exemption through a refund of previously paid taxes for the rehabilitation of real property shall be permitted for any one parcel of real property. No refund shall be granted pursuant to this paragraph unless the amount to be refunded exceeds \$500. No refund granted pursuant to this paragraph shall exceed the lesser of 97 percent of 5 percent of the cost of the building materials used in the rehabilitation of the real property as determined pursuant to sub-subparagraph 1.f. or \$5,000. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund.

4. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

5. The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount deposited in the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 218.61 for the county area in which the rehabilitated real property is located and shall transfer that amount to the General Revenue Fund.

6. For the purposes of the exemption provided in this paragraph, the term:

a. "Building materials" means tangible personal property which becomes a component part of improvements to real property.

b. "Real property" has the same meaning as provided in s. 192.001(12).

c. "Rehabilitation of real property" means the reconstruction, renovation, restoration, rehabilitation, construction, or expansion of improvements to real property such that when substantially completed the assessed value for ad valorem tax purposes is 30 percent or more greater than the assessed value for ad valorem tax purposes of the real property on the prior year's assessment roll.

d. "Substantially completed" has the same meaning as provided in s. 192.042(1).

7. The provisions of this paragraph shall expire and be void on December 31, 1994.

(h) Business property used in an enterprise zone.—

1. Business property purchased for use by businesses located in an enterprise zone which is subsequently used in an enterprise zone shall be exempt from the tax imposed by this chapter if no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary employees. This exemption inures to the business only through a refund of previously paid taxes. A refund shall be authorized upon an affirmative showing by the taxpayer to the satisfaction of the department that the requirements of this paragraph have been met.

2. To receive a refund, the business must file under oath, after the employment requirements of subparagraph 8. have been satisfied, an application which includes:

a. The name and address of the business claiming the refund.

b. The refund permit number assigned pursuant to s. 212.095 to such business.

c. Either the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located, or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the business is located in an enterprise zone.

d. A specific description of the property for which a refund is sought, including its serial number or other permanent identification number.

e. The location of the property.

f. The sales invoice or other proof of purchase of the property, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the property was purchased.

g. The name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the employee is a resident of an enterprise zone.

3. The provisions of s. 212.095(4) do not apply to any refund application made pursuant to this paragraph. The amount refunded on purchases of business property under this paragraph shall be 97 percent of the sales tax paid on such business property. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund. No refund shall be granted under this paragraph unless the amount to be refunded exceeds \$100 in sales tax paid on purchases made within a 60-day time period.

4. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

5. If the department determines that the business property is used outside an enterprise zone within 3 years from the date of purchase, the amount of taxes refunded to the business purchasing such business property shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the date of purchase, in the manner provided by this chapter.

6. The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount deposited in the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 218.61 for the county area in which the business property is located and shall transfer that amount to the General Revenue Fund.

7. For the purposes of this exemption, the term "business property" means new or used property defined as "recovery property" in s. 168(c) of the Internal Revenue Code of 1954, as amended, except:

a. Property classified as 3-year property under s. 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

b. Industrial machinery and equipment as defined in sub-subparagraph (b)6.a.; and

c. Building materials as defined in sub-subparagraph (g)6.a.

8. The employment requirements established by this paragraph shall be met during the time period beginning 90 days prior to the date of the initial purchase for which a refund is sought and ending 90 days after the date of the last purchase for which a refund is sought under this paragraph. However, if the business did not exist or was not operating in the enterprise zone 90 days prior to the date of the initial purchase, the employment requirements established by this paragraph shall be met for not less than 90 days after the date of the last purchase for which a refund is sought.

9. The provisions of this paragraph shall expire and be void on December 31, 1994.

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS, COMMUNICATIONS.—There are also exempt from the tax imposed by this chapter sales made to the United States Government, the state, or any county,

municipality, or political subdivision of this state when payment is made directly to the dealer by the governmental entity. This exemption shall not inure to any transaction otherwise taxable under this chapter when payment is made by a government employee by any means, including, but not limited to, cash, check, or credit card when that employee is subsequently reimbursed by the governmental entity.—~~provided~~ This exemption does not include sales of tangible personal property made to contractors employed either directly or as agents of any such government or political subdivision thereof when such tangible personal property goes into or becomes a part of public works owned by such government or political subdivision thereof, except public works in progress or for which bonds or revenue certificates have been validated on or before August 1, 1959; ~~and further provided~~ This exemption does not include sales, rental, use, consumption, or storage for use in any political subdivision or municipality in this state of machines and equipment and parts and accessories therefor used in the generation, transmission, or distribution of electrical energy by systems owned and operated by a political subdivision in this state except sales, rental, use, consumption, or storage for which bonds or revenue certificates are validated on or before January 1, 1973, for transmission or distribution expansion. Likewise exempt are newspapers; film rentals, when an admission is charged for viewing such film; and charges for services rendered by radio and television stations, including line charges, talent fees, or license fees and charges for films, video tapes, and transcriptions used in producing radio or television broadcasts.

(7) MISCELLANEOUS EXEMPTIONS.—

(d) Professional services.—

1. Also exempted are professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made. However, services taxable under s. 212.05(1)(i) are not included in this exemption.

2. The above-exempted personal service transactions do not exempt the sale of information services involving the furnishing of printed, mimeographed, or multigraphed matter, or matter duplicating written or printed matter in any other manner, other than professional services and services of employees, agents, or other persons acting in a representative or fiduciary capacity or information services furnished to newspapers and radio and television stations. The term "information services" means and includes the services of collecting, compiling, or analyzing information of any kind or nature and furnishing reports thereof to other persons.

(e) Magazines.—There are likewise exempt from the tax imposed by this chapter subscriptions to magazines entered as second-class mail sold for an annual or longer period of time.

(f) Volunteer fire departments.—Also exempt are firefighting and rescue service equipment and supplies purchased by volunteer fire departments, duly chartered under the Florida Statutes as corporations not for profit.

(n) Resource recovery equipment.—Also exempt is resource recovery equipment which is owned and operated by or on behalf of any county or municipality, certified by the Department of Environmental Regulation under the provisions of s. 403.715.

(o) Solar energy systems and components.—Also exempt from payment of the tax imposed by this chapter is the sale at retail, rental, use, consumption, distribution, or storage to be used or consumed in this state of a solar energy system or any component thereof. The Florida Solar Energy Center shall from time to time certify to the department a list of equipment and requisite hardware considered to be a solar energy system or component thereof. This paragraph is repealed effective June 30, 1989.

(p) Energy-efficient devices, systems, and components.—Central air conditioning systems of which the energy-efficiency ratio (EER) or the seasonal energy-efficiency ratio (SEER) exceeds 10.0; heat pumps of which the energy-efficiency ratio (EER) or the seasonal energy-efficiency ratio (SEER) exceeds 8.2 and of which the coefficient of performance (COP) exceeds 2.8; water heating systems which recover waste heat from an air conditioning system, which utilize the otherwise unused capacity of a heat pump, or which derive heat from a heat pump dedicated to water heating; and compressor/condenser units installed as replacements in existing systems which will meet the energy-efficiency-ratio or seasonal-energy-efficiency-ratio requirements of this paragraph as installed are exempt from payment of the tax imposed by this chap-

ter. This exemption is limited to those systems designed primarily for residential use, and any system of heating, ventilating, and air conditioning (HVAC) which includes electric resistance elements as its primary source of heat is not exempt from the tax imposed by this chapter. The provisions of this section apply to transactions occurring between January 1, 1980, and July 1, 1985. Persons who have paid the tax prior to July 1, 1980, may apply to the Department of Revenue for refunds, and the department is authorized to provide for the payment of such refunds.

(g) *Nonprofit organizations designated as State Theater Program facilities.*—Nonprofit organizations incorporated in accordance with chapter 617 which have qualified under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, and which have been designated as State Theater Program facilities as provided in s. 265.287 are exempt from the tax imposed by this chapter.

(10) *PARTIAL EXEMPTION; MOTOR VEHICLE SOLD TO RESIDENT OF ANOTHER STATE.*—The tax collected on the sale of a new or used motor vehicle in this state to a resident of another state shall be an amount equal to the sales tax which would be imposed on such sale under the laws of the state of which the purchaser is a resident, except that such tax shall not exceed the tax that would otherwise be imposed under this chapter. At the time of the sale, the purchaser shall execute a notarized statement of his intent to license the vehicle in the state of which he is a resident within 10 days of the sale and of the fact of the payment to the State of Florida of a sales tax in an amount equivalent to the sales tax of his state of residence and shall submit the statement to the appropriate sales tax collection agency in his state of residence.

(11) *PARTIAL EXEMPTION; FLYABLE AIRCRAFT.*—

(a) The tax imposed on the sale by a manufacturer of flyable aircraft, who designs such aircraft, which sale may include necessary equipment and modifications placed on such flyable aircraft prior to delivery by the manufacturer, shall be an amount equal to the sales tax which would be imposed on such sale under the laws of the state in which the aircraft will be domiciled.

(b) This partial exemption applies only if the purchaser is a resident of another state who will not use the aircraft in this state, or if the purchaser is a resident of another state and uses the aircraft in interstate or foreign commerce, or if the purchaser is a resident of a foreign country.

(c) The maximum tax collectible under this subsection may not exceed 5 percent of the sales price of such aircraft. No Florida tax may be imposed on the sale of such aircraft if the state in which the aircraft will be domiciled does not allow Florida sales or use tax to be credited against its sales or use tax. Furthermore, no tax may be imposed on the sale of such aircraft if the state in which the aircraft will be domiciled has enacted a sales and use tax exemption for flyable aircraft or if the aircraft will be domiciled outside the United States.

(d) The purchaser shall execute a sworn affidavit attesting that he is not a resident of this state and stating where the aircraft will be domiciled. If the aircraft is subsequently used in this state within 6 months of the time of purchase, in violation of the intent of this subsection, the purchaser shall be liable for payment of the full use tax imposed by this chapter and shall be subject to the penalty imposed by s. 212.12(2), which penalty shall be mandatory.

(e) The provisions of s. 212.12(1) notwithstanding, manufacturers of flyable aircraft granted the partial sales tax exemption under this subsection shall be allowed to retain a 10-percent deduction of the amount of sales tax due on sales of flyable aircraft manufactured by them if such manufacturers conform to the provisions of this chapter.

(13) No transactions shall be exempt from the tax imposed by this chapter except those expressly exempted herein. Except for s. 423.02, all special or general laws granting tax exemptions, to the extent they may be inconsistent or in conflict with this chapter, including, but not limited to, the following designated laws, shall yield to and be superseded by the provisions of this subsection: ss. 125.019, 153.76, 154.2331, 159.50, 159.15, 159.31, 159.708, 163.385, 163.395, 215.76, 243.33, 258.14, 315.11, 348.65, 348.762, 349.13, 374.132, 403.1834, 616.07, 623.09, 637.131, and 637.291 and the following Laws of Florida, acts of the year indicated: s. 31, ch. 30843, 1955; s. 19, ch. 30845, 1955; s. 12, ch. 30927, 1955; s. 8, ch. 31179, 1955; s. 15, ch. 31263, 1955; s. 13, ch. 31343, 1955; s. 16, ch. 59-1653; s. 13, ch. 59-1356; s. 12, ch. 61-2261; s. 19, ch. 61-2754; s. 10, ch. 61-2686; s. 11, ch. 63-1643; s. 11, ch. 65-1274; s. 16, ch. 67-1446; and s. 10, ch. 67-1681.

(15) *ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.*—

(a) Charges for electrical energy used by a qualified business at a fixed location in an enterprise zone in a municipality which has enacted an ordinance pursuant to s. 166.231(8) which provides for exemption of municipal utility taxes on such businesses shall be exempt from the tax imposed by this chapter for a period of 5 years from the billing period beginning not more than 30 days following notification to the applicable utility company by the department that an exemption has been authorized pursuant to this subsection.

(b) To receive this exemption, a business must file an application, on a form provided by the department for the purposes of this subsection and s. 166.231(8). The application shall be made under oath and shall include:

1. The name and location of the business.

2. Either the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the business is located in an enterprise zone.

3. The date on which electrical service is to be first initiated to the business.

4. The name and mailing address of the entity from which electrical energy is to be purchased.

5. The date of the application.

6. The name of the city in which the business is located.

7. The name and address of each permanent employee of the business including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides or such alternate proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the employee is a resident of an enterprise zone.

(c) If, in a subsequent audit conducted by the department, it is determined that the business did not meet the criteria mandated in this subsection, the amount of taxes exempted shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the due date of each bill for the electrical energy purchased as exempt under this subsection, in the manner prescribed by this chapter.

(d) The department shall adopt rules governing applications for, issuance of, and the form of applications for the exemption authorized in this subsection and provisions for recapture of taxes exempted under this subsection; and the department may establish guidelines as to qualifications for exemption.

(e) For the purpose of the exemption provided in this subsection, the term "qualified business" means a business for which not less than 20 percent of its employees are residents of an enterprise zone, excluding temporary employees, for the 5-year duration of this exemption, except as provided in paragraph (f), and which is:

1. First occupying a new structure to which electrical service, other than that used for construction purposes, has not been previously provided or furnished;

2. Newly occupying an existing, remodeled, renovated, or rehabilitated structure to which electrical service, other than that used for remodeling, renovation, or rehabilitation of the structure, has not been provided or furnished in the three preceding billing periods; or

3. Occupying a new, remodeled, rebuilt, renovated, or rehabilitated structure for which a refund has been granted pursuant to paragraph (5)(g).

(f) The employment requirements established by this subsection shall be satisfied, without exception, for the first 6 months of the exemption period authorized in this subsection. Subsequently, any qualified business which fails for a period of 30 consecutive days to maintain such employment requirements will be ineligible for the remainder of the exemption authorized in this subsection.

(g) This subsection shall expire and be void on December 31, 1994, except that:

1. Paragraph (c) shall not expire; and

2. Any qualified business which has been granted an exemption under this subsection prior to that date shall be allowed the full benefit of this exemption as if this subsection had not expired on that date.

Section 7. Section 212.096, Florida Statutes, is reenacted to read:

212.096 Sales, rental, storage, use tax; credit against tax for job creation in enterprise zones.—

(1) For the purposes of the credit provided in this section, the term:

(a) "Aid to families with dependent children" means the program authorized in s. 409.235.

(b) "Eligible business" means any sole proprietorship, firm, partnership, corporation, bank, savings association, estate, trust, business trust, receiver, syndicate, or other group or combination, or successor business, which has not claimed the credit permitted under s. 220.181 for any new business employee first beginning employment with the business after January 1, 1987.

(c) "Month" means either a calendar month or the time period from any day of any month to the corresponding day of the next succeeding month or, if there is no corresponding day in the next succeeding month, the last day of the succeeding month.

(d) "New employee" means a person residing in an enterprise zone who begins employment with an eligible business after January 1, 1987. A new employee also means a recipient of aid to families with dependent children for the 3 months prior to his employment if the eligible business employing such person is located in an enterprise zone and the employment begins after January 1, 1987. A person shall be deemed to be so employed if he performs duties in connection with the operations of the business on a regular, full-time basis, provided he is performing such duties at least 36 hours per week, or a part-time basis, provided he is performing such duties at least 20 hours per week throughout the year. Except as provided in subsection (5), a new employee shall not be a person who has been previously employed or who was hired to replace a person who had been employed within the preceding 12 months by the eligible business, or a successor eligible business, claiming the credit allowed by this section.

(2)(a) It is the legislative intent to encourage the provision of meaningful employment opportunities which will improve the quality of life of those employed and to encourage economic expansion of enterprise zones and the state. Therefore, upon an affirmative showing by a business to the satisfaction of the department that the requirements of this section have been met, the business shall be allowed a credit against the tax remitted under this chapter.

(b) The credit shall be \$130 per month of employment for each new full-time employee or \$65 per month of employment for each new part-time employee. The credit shall be allowed for up to the following terms, beginning with the second tax return due pursuant to s. 212.11 after the employment of the new employee:

1. Twenty-four consecutive months if the business is located in an enterprise zone; or
2. Twelve consecutive months.

(3) In order to claim this credit, an eligible business, in conjunction with its first tax return due pursuant to s. 212.11 after the employment of a new employee, must provide under oath a statement which includes:

(a) For each new employee for whom this credit is claimed, the employee's name and place of residence on the last day of business of the reporting period for which the tax return applies.

(b) If applicable, any one of the following:

1. The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the new employee resides.
2. A certification, which includes the identifying number, from the Department of Labor and Employment Security that the new employee is a resident of an enterprise zone.

3. Such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs and the secretary of the Department of Labor and Employment Security, that the new employee is a resident of an enterprise zone.

(c) If applicable, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located, or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the business is located in an enterprise zone.

(d) If applicable, a certification from the Department of Health and Rehabilitative Services that the new employee was a recipient of aid to families with dependent children for the 3 months prior to his employment by an eligible business.

(4) In the event the application is insufficient to support the credit authorized in this section, the department shall deny the credit and notify the business of that fact prior to the time the second tax return is due. The business may reapply for this credit.

(5)(a) If a new employee no longer meets the requirements for the credit prior to having been employed by an eligible business for 12 consecutive months, the business shall be allowed to employ a replacement new employee who may qualify as a new employee only for the unused portion of the original 12-consecutive-month time period of the credit. This paragraph does not apply more than once for each job. In order to claim a credit for a replacement new employee, an eligible business must supply the information required pursuant to subsection (3) with the first tax return due after employment of the replacement new employee.

(b) Notwithstanding paragraph (a), if a new employee of an eligible business located in an enterprise zone no longer meets the requirements for this credit, the business shall be allowed to employ a replacement new employee who may qualify as a new employee only for the unused portion of the original 24 consecutive months of this credit. This paragraph does not apply more than twice for each job.

(6) The credit provided in this section does not apply:

(a) For any new employee who is an owner, partner, or stockholder of an eligible business.

(b) For any new employee whose actual monthly wages exceed \$1,500 a month. The amount paid as wages to a new employee is the compensation paid to such employee that is subject to unemployment tax.

(c) For any new employee who is employed for any period less than 1 full calendar month.

(7) The credit provided in this section shall not be allowed for any month in which the tax due for such period or the tax return required pursuant to s. 212.11 for such period is delinquent.

(8) In the event an eligible business has a credit larger than the amount owed the state on the tax return for the time period in which the credit is claimed, the amount of the credit for that time period shall be the amount owed the state on that tax return.

(9) Any business which has claimed this credit shall not be allowed any credit under the provisions of s. 220.181 for any new employee beginning employment after January 1, 1987.

(10) It shall be the responsibility of each business to affirmatively demonstrate to the satisfaction of the department that it meets the requirements of this section.

(11) The following persons shall be deemed not to have been hired to replace a person who had been employed within the preceding 12 months by the business claiming this credit:

(a) Each person hired in excess of the average employment reported by the business for unemployment compensation tax purposes for the 4 quarters preceding the beginning of the taxable year.

(b) Each person hired who does not represent an increase in employment as calculated under paragraph (a) if one of the following is true:

1. The person is employed at a location more than 100 miles from the location at which the prior employee was employed.

2. The person is employed in a position that has a different classification for workers' compensation insurance purposes than the position of the prior employee.

3. The person performs duties substantially different from the duties of the prior employee.

4. Such other indications are present as may reasonably be deemed sufficient by the department.

(12) Any person who fraudulently claims this credit is liable for repayment of the credit plus a mandatory penalty of 100 percent of the credit, plus interest at the rate provided in this chapter; and such person is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(13) The provisions of this section, except for subsection (12), shall expire and be void on December 31, 1994.

Section 8. Subsection (13) of section 288.385, Florida Statutes, as amended by chapter 86-166, Laws of Florida, is amended to read:

288.385 International currency and barter exchanges.—

(13) The exchange formed under the provisions of this section shall not be subject to any state or local taxes or fees which are measured by income, transaction amounts, or gross receipts, nor shall such exchange be required to report in respect to such income or transactions under state law and local law. Nothing in this subsection shall be construed to give any member of the exchange any tax exemption. The exemption granted by this subsection does not apply to any tax imposed under part II of chapter 212 or under chapter 220.

Section 9. Section 8 of chapter 86-166, Laws of Florida, is hereby repealed.

Section 10. Subsection (1) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(1) EXEMPTIONS; GENERAL GROCERIES.—There are exempt from the tax imposed by this chapter food and drinks for human consumption and candy, but only when the price at which such candy is sold is 15 25 cents or less. Unless the exemption provided by paragraph (7)(b) for school lunches, paragraph (7)(c) for meals to certain patients or inmates, or paragraph (7)(k) for meals provided by certain nonprofit organizations pertains, none of such items of food or drinks means:

(a) Food or drinks served, prepared, or sold in or by restaurants; drugstores; lunch counters; cafeterias; hotels; amusement parks; race-tracks; taverns; concession stands at arenas, auditoriums, carnivals, fairs, stadiums, theaters, or other like places of business; or by any business or place required by law to be licensed by the Division of Hotels and Restaurants of the Department of Business Regulation, except bakery products sold in or by pastry shops, doughnut shops, or like establishments for consumption off the premises;

(b) Foods and drinks sold ready for immediate consumption from vending machines, pushcarts, motor vehicles, or any other form of vehicle;

(c) Soft drinks, which include, but are not limited to, any nonalcoholic beverage; any preparation or beverage commonly referred to as a "soft drink"; or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers. The term "soft drink" does not include: natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee or coffee substitutes; tea except when sold in containers as provided herein; cocoa; products intended to be mixed with milk; or natural fluid milk;

(d) Foods or drinks cooked or prepared on the seller's premises and sold ready for immediate consumption either on or off the premises, excluding bakery products for off-premises consumption unless such foods are taxed under paragraph (a) or paragraph (b); or

(e) Sandwiches sold ready for immediate consumption.

For the purposes of this subsection, "seller's premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater, the seating, aisle, or parking area of an arena, rink, or stadium, or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where such meals or beverages are served.

Section 11. Section 10 of this act shall take effect October 1, 1987, and this section and sections 1 through 9 of this act shall take effect midnight June 30, 1987; but, if this act has not become a law by then, sections 1 through 9 shall operate retroactively to midnight June 30, 1987.

The vote was:

Yeas—12

Dudley	Jenne	Plummer	Thurman
Frank	Langley	Ros-Lehtinen	Weinstein
Girardeau	Lehtinen	Stuart	Woodson

Nays—26

Mr. President	Deratany	Johnson	Myers
Barron	Gordon	Kirkpatrick	Peterson
Beard	Grant	Kiser	Scott
Brown	Grizzle	Malchon	Thomas
Childers, D.	Hill	Margolis	Weinstock
Childers, W. D.	Hollingsworth	McPherson	
Crawford	Jennings	Meek	

Vote after roll call:

Yea—Hair

Further consideration of CS for SB 777 was deferred.

On motion by Senator Scott, the rules were waived and the Senate reverted to—

## MESSAGES FROM THE HOUSE OF REPRESENTATIVES

*The Honorable John W. Vogt, President*

I am directed to inform the Senate that the House of Representatives has passed as amended HB 686 and requests the concurrence of the Senate.

*John B. Phelps, Clerk*

**HB 686**—A bill to be entitled An act making appropriations; providing moneys for a specified period ending June 30, 1987, to pay salaries and other expenses related to implementation of the sales tax exemption sunset by the Department of Revenue; authorizing the Department of Commerce to develop a siting application for the Superconducting Super Collider; providing for state and local government assistance and inter-governmental agreements; authorizing transfer of title of lands to the Federal Government; providing responsibility; directing the Departments of Environmental Regulation and Community Affairs to jointly develop a permitting and planning proposal; providing considerations; directing the Department of Transportation to develop a land acquisition proposal; requiring approval by the Florida Land and Water Adjudicatory Commission; providing for legislative consideration; providing an appropriation; providing that funds used for the Hillsborough/Plant City Project may be used for designated purposes; providing an effective date.

On motions by Senator Scott, by unanimous consent HB 686 was taken up out of order and by two-thirds vote read the second time by title.

Senator Scott moved the following amendments which were adopted:

**Amendment 1**—On page 4, between lines 24 and 25, insert:

Section 9. (1) There is appropriated to the Executive Office of the Governor for fiscal year 1986-1987 one staff position and the sum of \$500,000 from the General Revenue Fund to administer pre-startup activities necessary to provide a timely and carefully considered startup of a state lottery under Art. X, s. 15, State Constitution.

(2) To expedite the acquisition of goods and services for implementing the lottery, the Executive Office of the Governor is exempt from the provisions of chapter 287, Florida Statutes, when contracting for the purchase or lease of goods or services for such purposes pursuant to this section, if the purchase or lease of goods or services is paid for solely from funds appropriated by subsection (1).

(3) The Executive Office of the Governor may enter into contracts to provide services relating to the implementation of the lottery, including, but not limited to:

- (a) Demographic profiles of the state.
- (b) Lottery market research and surveys.
- (c) Draft marketing plans.
- (d) Draft business plans.
- (e) Plant space analysis.
- (f) Architectural requirements.
- (g) Draft information management plans.
- (h) Draft telecommunication plans.
- (i) Draft instant game request for proposals.
- (j) Draft on-line game request for proposals.
- (k) Draft rules and procedures.
- (l) Organizational analysis.
- (m) Draft staffing requirements.

(4) All activities, staff, contracts, obligations, and moneys in the Executive Office of the Governor to implement the lottery under this section shall be transferred to the agency established by law to operate the state lottery on the effective date of the act creating such agency. The funds appropriated by subsection (1) shall become a part of, not an addition to, any subsequent appropriations made to support the startup of a state lottery and shall be repaid from lottery net proceeds no later than June 30, 1988.

(Renumber subsequent sections.)

**Amendment 2**—On page 2, between lines 15 and 16, insert:

The Department of Revenue is hereby granted through the end of Fiscal Year 1987-1988 a specific exemption from the requirements of any state law relating to the leasing of space including but not limited to the requirements imposed by section 255.25, Florida Statutes, and any rules adopted pursuant thereto; provided, however, all leases entered into by the Department of Revenue through the end of Fiscal Year 1987-1988 shall be submitted for approval by the Governor and Cabinet on the earliest practicable Cabinet agenda of the Department of Revenue. Such exemption shall pertain to the leasing of space paid for solely for the purposes of implementing a sales and use tax on certain service transactions scheduled to take effect July 1, 1987.

To expedite the acquisition of goods and services for implementing the sales tax exemption sunset, the Department of Revenue is exempt from the provisions of chapter 287, Florida Statutes, when contracting for the purchase or lease of goods or services for such purposes pursuant to this section, if the purchase or lease of goods or services is paid for solely from funds appropriated in this section.

**Amendment 3**—On page 4, line 16, after "unexpended" insert: and unencumbered

**Amendment 4**—In title, on page 1, between lines 24 and 25, insert: providing a staff position and making an appropriation to the Executive Office of the Governor to administer certain pre-startup functions of a state lottery; providing for contracts with consultants for pre-startup lottery activities; providing for the transfer of lottery activities, staff, moneys, contracts, and obligations; providing for repayment of such appropriation;

On motion by Senator Scott, by two-thirds vote HB 686 as amended was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—38

Mr. President	Brown	Crawford	Frank
Barron	Childers, D.	Deratany	Girardeau
Beard	Childers, W. D.	Dudley	Grant

Grizzle	Kirkpatrick	Meek	Thomas
Hair	Kiser	Myers	Thurman
Hill	Langley	Peterson	Weinstein
Hollingsworth	Lehtinen	Plummer	Weinstock
Jenne	Malchon	Ros-Lehtinen	Woodson
Jennings	Margolis	Scott	
Johnson	McPherson	Stuart	

Nays—1

Gordon

On motion by Senator Scott, the rules were waived and HB 686 was ordered immediately certified to the House.

**SPECIAL ORDER, continued**

The Senate resumed consideration of—

**CS for SB 777**—A bill to be entitled An act relating to taxation; creating s. 212.059, F.S.; providing for levy of the tax on the sale and use of services; providing for apportionment under certain conditions; creating s. 212.0591, F.S.; providing rules of construction; providing for apportionment; providing limitations; creating s. 212.0592, F.S.; providing exemptions from the tax on services; providing for a refund under certain circumstances; creating s. 212.0593, F.S.; providing for administration of s. 212.0592(1), F.S.; creating s. 212.0594, F.S.; providing for implementing and administering the tax on construction services; amending s. 212.02, F.S.; providing definitions; amending s. 212.031, F.S.; providing exemptions from tax on lease of real property; amending s. 212.04, F.S.; providing an exemption from admissions tax; amending ss. 212.05, F.S.; exempting certain boat or airplane sales; providing conforming amendments; amending s. 212.052, F.S.; correcting a reference; amending s. 212.054, F.S.; conforming certain language; amending ss. 212.06 and 212.07, F.S.; exempting certain fabrication labor; conforming administrative provisions relating to dealers and collection of the tax, and penalties for violations, to include tax on services; amending s. 212.08, F.S.; exempting certain services relating to new or expanding businesses; providing a limitation; reenacting provisions relating to medical exemptions; revising the exemption for sales to political subdivisions; restructuring other exemptions; removing a deduction allowed manufacturers of flyable aircraft; amending s. 212.095, F.S.; conforming provisions relating to refunds to apply to services; amending s. 212.11, F.S.; revising provisions relating to estimated tax liability; providing for quarterly returns under certain circumstances; amending s. 212.12, F.S.; requiring certain information on returns; including the tax on services within enforcement and collection provisions; amending ss. 212.13, 212.14, 212.17, 212.18, and 212.21, F.S.; conforming provisions relating to recordkeeping and inspection, hearings and enforcement regarding unpaid taxes, credits for returns, dealer registration, legislative intent, and related penalties to apply to services; amending s. 212.61, F.S.; correcting cross-references; amending s. 8 of chapter 86-166, Laws of Florida; deleting the repeal scheduled for July 1, 1987, of certain exemptions; amending ss. 212.0821, 290.007, and 564.02, F.S.; correcting references; providing exceptions for collecting and remitting sales taxes on certain contracts for construction services; providing penalties; amending s. 240.533, F.S.; providing for using certain sales taxes for women's athletics; creating the State Infrastructure Trust Fund; providing appropriations; specifying uses; authorizing revenue bonds; creating s. 206.871, F.S.; imposing an additional tax on special fuel; providing for distribution; providing for attorney-client confidentiality; amending s. 57.111, F.S.; providing attorneys' fees in certain tax assessment cases; amending s. 120.57, F.S.; providing exceptions to proceedings; amending s. 120.575, F.S.; providing for administrative proceedings to contest tax assessments on the sale and use of services; amending s. 120.65, F.S.; providing for a hearing officer tax panel; repealing Rule 12A-1.9(6), F.A.C., relating to self accruing sales taxes; authorizing the Department of Revenue to adopt emergency rules; providing severability; providing for retroactivity; providing an effective date.

Senators Langley, Hair, Dudley and Johnson offered the following amendment which was moved by Senator Langley:

**Amendment 6**—On page 13, between lines 2 and 3, insert:

- (a) legal services which relate to the prosecution or defense of an action arising out of a personal injury or wrongful death;

**Senator W. D. Childers presiding**

**The President presiding**

Amendment 6 failed.

Senators Langley, Hair, Dudley and Johnson offered the following amendment which was moved by Senator Langley:

**Amendment 7**—On page 13, between lines 2 and 3, insert:

(a) legal services rendered which relate to the dissolution of marriage, child custody and support, adoption, juvenile court proceedings or relate to the enforcement of any order, or judgment made or entered in any dissolution of marriage, child custody and support, adoption or juvenile court proceedings.

Senators Malchon and Kiser offered the following substitute amendment which was moved by Senator Malchon and adopted:

**Amendment 8**—On page 1, strike all of lines 12-15 and insert:

(33) *Legal services provided to a person which relate to child support, child custody, adoption, divorce, guardianship, juvenile cases, landlord/tenant relations, mobile home rentals, or recovery of past or future medical expenses for which services to a client during a calendar year the fee is \$750 or less.*

Senators Langley, Hair, Dudley and Johnson offered the following amendment which was moved by Senator Langley and failed:

**Amendment 9**—On page 13, between lines 2 and 3, insert:

(a) legal services provided to those persons sixty-five (65) years of age or older and legal services provided to those defined as handicapped pursuant to Section 760.22, Florida Statutes.

The vote was:

Yeas—15

Dudley	Hollingsworth	Lehtinen	Thurman
Frank	Jenne	Plummer	Weinstein
Girardeau	Johnson	Ros-Lehtinen	Woodson
Hair	Langley	Stuart	

Nays—21

Mr. President	Crenshaw	Jennings	Scott
Barron	Deratany	Kiser	Thomas
Beard	Gordon	Malchon	Weinstock
Brown	Grant	Meek	
Childers, W. D.	Grizzle	Myers	
Crawford	Hill	Peterson	

Vote after roll call:

Yea—Kirkpatrick

Nay to Yea—Grant, Hill

Senators Stuart, Langley, Dudley and Johnson offered the following amendment which was moved by Senator Stuart and failed:

**Amendment 10**—On page 17, line 18, insert: Section 4. Services enumerated under Standard Industrial Classification Group Numbers 73, 81, and 89, purchased by small business owners as defined in Section 57.111(3)(d), Florida Statutes.

(Renumber subsequent sections.)

The vote was:

Yeas—13

Dudley	Johnson	Ros-Lehtinen	Woodson
Frank	Langley	Stuart	
Girardeau	Lehtinen	Thurman	
Jenne	Plummer	Weinstein	

Nays—25

Mr. President	Deratany	Jennings	Peterson
Barron	Gordon	Kirkpatrick	Scott
Beard	Grant	Kiser	Thomas
Brown	Grizzle	Malchon	Weinstock
Childers, W. D.	Hair	Margolis	
Crawford	Hill	Meek	
Crenshaw	Hollingsworth	Myers	

Senator Langley moved the following amendments which failed:

**Amendment 11**—On page 17, line 18, insert: new Section

(33) All services listed in SIC Code 62, stock and commodities services.

**Amendment 12**—On page 17, line 18, insert: new Section

(33) Maintenance and repair services rendered to residential property,

Senator Plummer moved the following amendment which failed:

**Amendment 13**—On page 98, line 25, strike all of Section 41 and insert:

Section 41. This act shall take effect October 1, 1987, if approved by a majority of the electors of this state voting in a special election to be held on the first Tuesday after the first Monday in September 1987.

Senator Frank moved the following amendments which failed:

**Amendment 14**—On page 4, line 7, strike everything after the enacting clause and insert:

Section 1. This act may be cited as the "Growth Management Funding Act."

Section 2. Subsection (4), paragraphs (g) and (h) of subsection (6), and subsection (16) of section 212.02, Florida Statutes, as amended by chapters 86-152 and 86-166, Laws of Florida, are amended to read:

212.02 Definitions.—The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(4) "Sales price" means the total amount paid for tangible personal property, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and includes any amount for which credit is given to the purchaser by the seller, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, interest charged, losses, or any other expense whatsoever. "Sales price" also includes the consideration for a transaction which requires both labor and material to alter, remodel, maintain, adjust, or repair tangible personal property. Trade-ins or discounts allowed and taken at the time of sale shall not be included within the purview of this subsection.

(6) "Lease," "let," or "rental" means leasing or renting of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, tourist or trailer camps and real property, the same being defined as follows:

(g) "Lease," "let," or "rental" also means the leasing or rental of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property, except as expressly provided to the contrary herein. *Provided that, where two taxpayers, in connection with the interchange of facilities, rent or lease property, each to the other, for use in providing or furnishing any of the services mentioned in s. 167.431, the term "lease" or "rental" means only the net amount of rental involved. The term "lease," "let," or "rental" does not mean hourly, daily, or mileage charges, to the extent that such charges are subject to the jurisdiction of the United States Interstate Commerce Commission, when such charges are paid by reason of the presence of railroad cars owned by another on the tracks of the taxpayer.*

(h) "Real property" means any interest in the surface of real property unless the property is:

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).

4. *Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.*

5. A public or private street or right-of-way occupied or used by a utility for utility purposes.

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

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

8. Property used at a port authority as defined in s. 315.02(2) exclusively for the purpose of ocean going vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels.

(16) The term "admissions" means and includes the net sum of money after deduction of any federal taxes for admitting a person or vehicle or persons to any place of amusement, sport, or recreation or for the privilege of entering or staying in any place of amusement, sport, or recreation, including, but not limited to, theaters, outdoor theaters, shows, exhibitions, games, races, or any place where charge is made by way of sale of tickets, gate charges, seat charges, box charges, season pass charges, cover charges, greens fees, participation fees, entrance fees, or other fees or receipts of anything of value measured on an admission or entrance or length of stay or seat box accommodations in any place where there is any exhibition, amusement, sport, or recreation, and all dues paid to private clubs providing recreational facilities, including but not limited to golf, tennis, swimming, yachting, and boating facilities. The term "admissions" does not mean or include any charge made for entering or staying upon any boat or vessel for the privilege of fishing. The term "admissions" does not mean or include charges for admission by any organization described in s. 170(c) of the Internal Revenue Code of 1954, as amended, to live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays (with and without music), operas, and readings, ocean science centers, museums of science, historical museums, botanical and zoological gardens, and exhibitions of paintings, sculpture, photography, and graphic and craft arts.

Section 3. Paragraph (a) of subsection (1) of section 212.031, Florida Statutes, as amended by chapters 86-152 and 86-166, Laws of Florida, is amended, and subsections (5), (6), (7), and (8) of said section are reenacted, to read:

212.031 Lease or rental of or license in real property.—

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

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).

4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.

5. A public or private street or right-of-way occupied or used by a utility for utility purposes.

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

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

8. Property used at a port authority as defined in s. 315.02(2) exclusively for the purpose of ocean going vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels.

(5) No money paid to a merchants' association by a lessee or licensee shall be considered rent for the purposes of this section, whether or not the payment of the money to the association is a condition of the lease or license. As used in this subsection, "merchants' association" means a corporation not for profit organized and existing for the sole and exclusive purpose of promoting the businesses of a group of merchants.

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

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

(8) The lease, sublease, or rental of space by a movie theater owner or operator to a person providing food and drink concessionaire services within the premises of such theater is exempt from the tax imposed by this section.

Section 4. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is reenacted to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)(a)1. No tax shall be levied on admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Health and Rehabilitative Services, and state correctional institutions when only student, faculty, or inmate talent is utilized.

2. No tax shall be levied on dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations or community or recreational facilities. To receive this exemption, the sponsoring organization or facility must qualify as a not-for-profit entity under the provisions of s. 501(c)(3) of the United States Internal Revenue Code of 1954, as amended.

3. No tax shall be levied on an admission paid by a student, or on his behalf, to any required place of sport or recreation if the student's participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student's educational institution, provided his attendance is as a participant and not as a spectator.

4. No tax shall be levied on admissions to the National Football League championship game.

Section 5. Paragraph (j) of subsection (1) of section 212.05, Florida Statutes, as added by chapter 86-166, Laws of Florida, is repealed; and paragraphs (a) and (c) of subsection (1) of said section, as amended by chapters 86-152 and 86-166, Laws of Florida, are amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 5 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b.2. Each occasional or isolated sale of an aircraft, boat, or mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall, by rule, adopt the NADA Official Used Car Guide as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (f), or (9). If

any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit, signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed, plus a mandatory penalty of not less than \$500, or an amount equal to twice the amount 100 percent of the additional tax owed, whichever is greater. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed after July 1, 1985, pursuant to this subparagraph. For purposes of this subparagraph, an occasional or isolated sale is one in which the seller is not a motor vehicle dealer as defined in s. 320.27(1)(c).

2. This paragraph does not apply to the sale of a boat by or through a registered dealer under this chapter to a purchaser who removes such boat from this state within 10 days after the date of purchase or, when the boat is repaired or altered, within 10 days after completion of such repairs or alterations. In no event shall the boat remain in this state more than 90 days after the date of purchase. This exemption shall not be allowed unless the seller:

a. Obtains from the purchaser within 90 days from the date of sale written proof that the purchaser licensed, registered, or documented the boat outside the state;

b. Requires the purchaser to sign an affidavit that he has read the provisions of this section; and

c. Makes the affidavit a part of his permanent record.

In the event the purchaser fails to remove the boat from this state within 10 days after purchase or, when the boat is repaired or altered, within 10 days after completion of such repairs or alterations, or permits the boat to return to this state within 6 months from the date of departure, the purchaser shall be liable for use tax on the cost price of the boat and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2) and is mandatory and shall not be waived by the department.

(c) At the rate of 5 percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, except the rental of motion-picture film when an admission is charged for viewing such film and except the lease or rental of a motor vehicle to one lessee or rentee for a period of not less than 12 months when tax was paid on the acquisition of such vehicle by the lessor, when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

Section 6. Paragraph (b) of subsection (1) and paragraph (a) of subsection (5) of section 212.06, Florida Statutes, as amended by chapter 86-166, Laws of Florida, are amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(1)

(b) Except as otherwise provided, any person who manufactures, produces, compounds, processes, or fabricates in any manner tangible personal property for his own use shall pay a tax upon the cost of the product manufactured, produced, compounded, processed, or fabricated without any deduction therefrom on account of the cost of material used, labor or service costs, or transportation charges, notwithstanding the provisions of s. 212.02(5) defining "cost price." However, the tax levied under this paragraph shall not be imposed upon any person who manufactures or produces electrical power or energy, steam energy, or other energy, when such power or energy is used directly and exclusively in the operation of machinery or equipment that is used to manufacture, process, compound, produce, fabricate, or prepare for shipment tangible personal property for sale or to operate pollution control equipment, maintenance equipment, or monitoring or control equipment used in such operations.

The manufacturing or production of electrical power or energy that is used for space heating, lighting, office equipment, or air conditioning or any other nonmanufacturing, nonprocessing, noncompounding, nonproducing, nonfabricating, or nonshipping activity is taxable. Electrical power or energy consumed or dissipated in the transmission or distribution of electrical power or energy for resale is also not taxable. *Fabrication labor shall not be taxable when a person is using his own equipment and his own personnel, for his own account, as a producer, subproducer, or coproducer of video tapes or motion pictures prepared for showing on screens or through television, for either theatrical, commercial, advertising, or educational purposes. Persons who manufacture factory-built buildings for their own use in the performance of contracts for the construction or improvement of real property shall pay a tax only upon the persons' cost price of items used in the manufacture of such buildings.*

(5)(a) It is not the intention of this chapter to levy a tax upon tangible personal property imported, produced, or manufactured in this state for export, provided that tangible personal property may not be considered as being imported, produced, or manufactured for export unless the importer, producer, or manufacturer delivers the same to a licensed exporter for exporting or to a common carrier for shipment outside the state or mails the same by United States mail to a destination outside the state; or, in the case of aircraft being exported under their own power to a destination outside the continental limits of the United States, by submission to the department of a duly signed and validated United States customs declaration; showing the departure of the aircraft from the continental United States; and, further with respect to aircraft, the canceled United States registry of said aircraft; or in the case of parts and equipment installed on aircraft of foreign registry, by submission to the department of documentation, the extent of which shall be provided by rule, showing the departure of the aircraft from the continental United States; nor is it the intention of this chapter to levy a tax on radio and television broadcasting, or any sale which the state is prohibited from taxing under the Constitution or laws of the United States. Every retail sale made to a person physically present at the time of sale shall be presumed to have been delivered in this state.

Section 7. Subsection (1), paragraph (a) of subsection (2), and subsections (6) and (13) of section 212.08, Florida Statutes, as amended by chapters 86-152 and 86-166, Laws of Florida, are amended, and paragraphs (g) and (h) of subsection (5), paragraphs (d), (e), (f), (n), (o), (p), and (q) of subsection (7), and subsections (10), (11), and (15) of said section are reenacted, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(1) EXEMPTIONS; GENERAL GROCERIES.—There are exempt from the tax imposed by this chapter food and drinks for human consumption and candy, but only when the price at which such candy is sold is 25 cents or less. Unless the exemption provided by paragraph (7)(b) for school lunches, paragraph (7)(c) for meals to certain patients or inmates, or paragraph (7)(k)(h) for meals provided by certain nonprofit organizations pertains, none of such items of food or drinks means:

(a) Food or drinks served, prepared, or sold in or by restaurants; drugstores; lunch counters; cafeterias; hotels; amusement parks; race-tracks; taverns; concession stands at arenas, auditoriums, carnivals, fairs, stadiums, theaters, or other like places of business; or by any business or place required by law to be licensed by the Division of Hotels and Restaurants of the Department of Business Regulation, except bakery products sold in or by pastry shops, doughnut shops, or like establishments for consumption off the premises;

(b) Foods and drinks sold ready for immediate consumption from vending machines, pushcarts, motor vehicles, or any other form of vehicle;

(c) Soft drinks, which include, but are not limited to, any nonalcoholic beverage; any preparation or beverage commonly referred to as a "soft drink"; or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers. The term "soft drink" does not include: natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee or coffee substitutes; tea except when sold in containers as provided herein; cocoa; products intended to be mixed with milk; or natural fluid milk;

(d) Foods or drinks cooked or prepared on the seller's premises and sold ready for immediate consumption either on or off the premises, excluding bakery products for off-premises consumption unless such foods are taxed under paragraph (a) or paragraph (b); or

(e) Sandwiches sold ready for immediate consumption.

For the purposes of this subsection, "seller's premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater, the seating, aisle, or parking area of an arena, rink, or stadium, or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where such meals or beverages are served.

(2) EXEMPTIONS; MEDICAL.—

(a) There shall be exempt from the tax imposed by this chapter any product, supply, or medicine dispensed in a retail establishment by a pharmacist licensed by the state, according to an individual prescription or prescriptions written by a prescriber authorized by law to prescribe medicinal drugs practitioner of the healing arts licensed by the state; hypodermic needles; hypodermic syringes; chemical compounds and test kits used for the diagnosis or treatment of human disease, illness, or injury; and common household remedies recommended and generally sold for internal or external use, in the cure, mitigation, treatment, or prevention of illness or disease in human beings, but not including cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients therein, according to a list prescribed and approved by the Department of Health and Rehabilitative Services, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue. There shall also be exempt from the tax imposed by this chapter artificial eyes and limbs; prescription eyeglasses and items incidental thereto or which become a part thereof; dentures; hearing aids; crutches; prosthetic and orthopedic appliances; feminine hygiene products, including, but not limited to, sanitary panties, sanitary belts, sanitary napkins, and tampons; and funerals. Funeral directors shall pay tax on all tangible personal property used by them in their business.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(g) Building materials used in the rehabilitation of real property located in an enterprise zone.—

1. Building materials used in the rehabilitation of real property located in an enterprise zone shall be exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the items have been used for the rehabilitation of real property located in an enterprise zone. Except as provided in subparagraph 2., this exemption inures to the owner, lessee, or lessor of the rehabilitated real property located in an enterprise zone only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner, lessee, or lessor of the rehabilitated real property located in an enterprise zone must file an application under oath which includes:

- a. The name and address of the person claiming the refund.
- b. The refund permit number assigned pursuant to s. 212.095 to such person.
- c. An address and assessment roll parcel number of the rehabilitated real property in an enterprise zone for which a refund of previously paid taxes is being sought.
- d. A description of the improvements made to accomplish the rehabilitation of the real property.
- e. A copy of the building permit issued for the rehabilitation of the real property.

f. A sworn statement, under the penalty of perjury, from the general contractor licensed in this state with whom the applicant contracted to make the improvements necessary to accomplish the rehabilitation of the real property, which statement lists the building materials used in the rehabilitation of the real property, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials. In the event that a general contractor has not been used, the applicant shall provide this information in a sworn statement, under the penalty of perjury. Copies of the invoices which evidence the purchase of the building materials used in such rehabilitation and the pay-

ment of sales tax on the building materials shall be attached to the sworn statement provided by the general contractor or by the applicant. Unless the actual cost of building materials used in the rehabilitation of real property and the payment of sales taxes due thereon is documented by a general contractor or by the applicant in this manner, the cost of such building materials shall be an amount equal to 40 percent of the increase in assessed value for ad valorem tax purposes.

g. Either the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the rehabilitated real property is located or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the rehabilitated real property is located in an enterprise zone.

h. A certification by the property appraiser that the improvements necessary to accomplish the rehabilitation of the real property are substantially completed and that the assessed value for ad valorem tax purposes is, or on the next ad valorem tax roll will be, 30 percent or more greater than the assessed value for ad valorem tax purposes of the real property on the prior year's assessment roll.

2. This exemption inures to a city, county, or other governmental agency through a refund of previously paid taxes if the building materials used in the rehabilitation of real property located in an enterprise zone are paid for from the funds of a community development block grant or similar grant or loan program. To receive a refund pursuant to this paragraph, a city, county, or other governmental agency must file an application which includes the same information required to be provided in subparagraph 1. by an owner, lessee, or lessor of rehabilitated real property. In addition, the application must include a sworn statement signed by the chief executive officer of the city, county, or other governmental agency seeking a refund which states that the building materials for which a refund is sought were paid for from the funds of a community development block grant or similar grant or loan program.

3. The provisions of s. 212.095(4) do not apply to any refund application made pursuant to this paragraph. No more than one exemption through a refund of previously paid taxes for the rehabilitation of real property shall be permitted for any one parcel of real property. No refund shall be granted pursuant to this paragraph unless the amount to be refunded exceeds \$500. No refund granted pursuant to this paragraph shall exceed the lesser of 97 percent of 5 percent of the cost of the building materials used in the rehabilitation of the real property as determined pursuant to sub-subparagraph 1.f. or \$5,000. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund.

4. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

5. The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount deposited in the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 218.61 for the county area in which the rehabilitated real property is located and shall transfer that amount to the General Revenue Fund.

6. For the purposes of the exemption provided in this paragraph, the term:

a. "Building materials" means tangible personal property which becomes a component part of improvements to real property.

b. "Real property" has the same meaning as provided in s. 192.001(12).

c. "Rehabilitation of real property" means the reconstruction, renovation, restoration, rehabilitation, construction, or expansion of improvements to real property such that when substantially completed the assessed value for ad valorem tax purposes is 30 percent or more greater than the assessed value for ad valorem tax purposes of the real property on the prior year's assessment roll.

d. "Substantially completed" has the same meaning as provided in s. 192.042(1).

7. The provisions of this paragraph shall expire and be void on December 31, 1994.

(h) *Business property used in an enterprise zone.—*

1. *Business property purchased for use by businesses located in an enterprise zone which is subsequently used in an enterprise zone shall be exempt from the tax imposed by this chapter if no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary employees. This exemption inures to the business only through a refund of previously paid taxes. A refund shall be authorized upon an affirmative showing by the taxpayer to the satisfaction of the department that the requirements of this paragraph have been met.*

2. *To receive a refund, the business must file under oath, after the employment requirements of subparagraph 8. have been satisfied, an application which includes:*

a. *The name and address of the business claiming the refund.*

b. *The refund permit number assigned pursuant to s. 212.095 to such business.*

c. *Either the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located, or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the business is located in an enterprise zone.*

d. *A specific description of the property for which a refund is sought, including its serial number or other permanent identification number.*

e. *The location of the property.*

f. *The sales invoice or other proof of purchase of the property, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the property was purchased.*

g. *The name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the employee is a resident of an enterprise zone.*

3. *The provisions of s. 212.095(4) do not apply to any refund application made pursuant to this paragraph. The amount refunded on purchases of business property under this paragraph shall be 97 percent of the sales tax paid on such business property. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund. No refund shall be granted under this paragraph unless the amount to be refunded exceeds \$100 in sales tax paid on purchases made within a 60-day time period.*

4. *The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.*

5. *If the department determines that the business property is used outside an enterprise zone within 3 years from the date of purchase, the amount of taxes refunded to the business purchasing such business property shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the date of purchase, in the manner provided by this chapter.*

6. *The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount deposited in the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 218.61 for the county area in which the business property is located and shall transfer that amount to the General Revenue Fund.*

7. *For the purposes of this exemption, the term "business property" means new or used property defined as "recovery property" in s. 168(c) of the Internal Revenue Code of 1954, as amended, except:*

a. *Property classified as 3-year property under s. 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;*

b. *Industrial machinery and equipment as defined in subparagraph (b)6.a.; and*

c. *Building materials as defined in sub-subparagraph (g)6.a.*

8. *The employment requirements established by this paragraph shall be met during the time period beginning 90 days prior to the date of the initial purchase for which a refund is sought and ending 90 days after the date of the last purchase for which a refund is sought under this paragraph. However, if the business did not exist or was not operating in the enterprise zone 90 days prior to the date of the initial purchase, the employment requirements established by this paragraph shall be met for not less than 90 days after the date of the last purchase for which a refund is sought.*

9. *The provisions of this paragraph shall expire and be void on December 31, 1994.*

(6) **EXEMPTIONS; POLITICAL SUBDIVISIONS, COMMUNICATIONS.**—There are also exempt from the tax imposed by this chapter sales made to the United States Government, the state, or any county, municipality, or political subdivision of this state when payment is made directly to the dealer by the governmental entity. This exemption shall not inure to any transaction otherwise taxable under this chapter when payment is made by a government employee by any means, including, but not limited to, cash, check, or credit card when that employee is subsequently reimbursed by the governmental entity; ~~provided~~ This exemption does not include sales of tangible personal property made to contractors employed either directly or as agents of any such government or political subdivision thereof when such tangible personal property goes into or becomes a part of public works owned by such government or political subdivision thereof, except public works in progress or for which bonds or revenue certificates have been validated on or before August 1, 1959; ~~and further provided~~ This exemption does not include sales, rental, use, consumption, or storage for use in any political subdivision or municipality in this state of machines and equipment and parts and accessories therefor used in the generation, transmission, or distribution of electrical energy by systems owned and operated by a political subdivision in this state except sales, rental, use, consumption, or storage for which bonds or revenue certificates are validated on or before January 1, 1973, for transmission or distribution expansion. Likewise exempt are newspapers; film rentals, when an admission is charged for viewing such film; and charges for services rendered by radio and television stations, including line charges, talent fees, or license fees and charges for films, video tapes, and transcriptions used in producing radio or television broadcasts.

(7) **MISCELLANEOUS EXEMPTIONS.**—

(d) *Professional services.—*

1. *Also exempted are professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made. However, services taxable under s. 212.05(1)(i) are not included in this exemption.*

2. *The above-exempted personal service transactions do not exempt the sale of information services involving the furnishing of printed, mimeographed, or multigraphed matter, or matter duplicating written or printed matter in any other manner, other than professional services and services of employees, agents, or other persons acting in a representative or fiduciary capacity or information services furnished to newspapers and radio and television stations. The term "information services" means and includes the services of collecting, compiling, or analyzing information of any kind or nature and furnishing reports thereof to other persons.*

(e) *Magazines.—There are likewise exempt from the tax imposed by this chapter subscriptions to magazines entered as second-class mail sold for an annual or longer period of time.*

(f) *Volunteer fire departments.—Also exempt are firefighting and rescue service equipment and supplies purchased by volunteer fire departments, duly chartered under the Florida Statutes as corporations not for profit.*

(n) *Resource recovery equipment.—Also exempt is resource recovery equipment which is owned and operated by or on behalf of any county or municipality, certified by the Department of Environmental Regulation under the provisions of s. 403.715.*

(o) *Solar energy systems and components.*—Also exempt from payment of the tax imposed by this chapter is the sale at retail, rental, use, consumption, distribution, or storage to be used or consumed in this state of a solar energy system or any component thereof. The Florida Solar Energy Center shall from time to time certify to the department a list of equipment and requisite hardware considered to be a solar energy system or component thereof. This paragraph is repealed effective June 30, 1989.

(p) *Energy-efficient devices, systems, and components.*—Central air conditioning systems of which the energy-efficiency ratio (EER) or the seasonal energy-efficiency ratio (SEER) exceeds 10.0; heat pumps of which the energy-efficiency ratio (EER) or the seasonal energy-efficiency ratio (SEER) exceeds 8.2 and of which the coefficient of performance (COP) exceeds 2.8; water heating systems which recover waste heat from an air conditioning system, which utilize the otherwise unused capacity of a heat pump, or which derive heat from a heat pump dedicated to water heating; and compressor/condenser units installed as replacements in existing systems which will meet the energy-efficiency-ratio or seasonal-energy-efficiency-ratio requirements of this paragraph as installed are exempt from payment of the tax imposed by this chapter. This exemption is limited to those systems designed primarily for residential use, and any system of heating, ventilating, and air conditioning (HVAC) which includes electric resistance elements as its primary source of heat is not exempt from the tax imposed by this chapter. The provisions of this section apply to transactions occurring between January 1, 1980, and July 1, 1985. Persons who have paid the tax prior to July 1, 1980, may apply to the Department of Revenue for refunds, and the department is authorized to provide for the payment of such refunds.

(q) *Nonprofit organizations designated as State Theater Program facilities.*—Nonprofit organizations incorporated in accordance with chapter 617 which have qualified under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, and which have been designated as State Theater Program facilities as provided in s. 265.287 are exempt from the tax imposed by this chapter.

(10) **PARTIAL EXEMPTION; MOTOR VEHICLE SOLD TO RESIDENT OF ANOTHER STATE.**—The tax collected on the sale of a new or used motor vehicle in this state to a resident of another state shall be an amount equal to the sales tax which would be imposed on such sale under the laws of the state of which the purchaser is a resident, except that such tax shall not exceed the tax that would otherwise be imposed under this chapter. At the time of the sale, the purchaser shall execute a notarized statement of his intent to license the vehicle in the state of which he is a resident within 10 days of the sale and of the fact of the payment to the State of Florida of a sales tax in an amount equivalent to the sales tax of his state of residence and shall submit the statement to the appropriate sales tax collection agency in his state of residence.

(11) **PARTIAL EXEMPTION; FLYABLE AIRCRAFT.**—

(a) The tax imposed on the sale by a manufacturer of flyable aircraft, who designs such aircraft, which sale may include necessary equipment and modifications placed on such flyable aircraft prior to delivery by the manufacturer, shall be an amount equal to the sales tax which would be imposed on such sale under the laws of the state in which the aircraft will be domiciled.

(b) This partial exemption applies only if the purchaser is a resident of another state who will not use the aircraft in this state, or if the purchaser is a resident of another state and uses the aircraft in interstate or foreign commerce, or if the purchaser is a resident of a foreign country.

(c) The maximum tax collectible under this subsection may not exceed 5 percent of the sales price of such aircraft. No Florida tax may be imposed on the sale of such aircraft if the state in which the aircraft will be domiciled does not allow Florida sales or use tax to be credited against its sales or use tax. Furthermore, no tax may be imposed on the sale of such aircraft if the state in which the aircraft will be domiciled has enacted a sales and use tax exemption for flyable aircraft or if the aircraft will be domiciled outside the United States.

(d) The purchaser shall execute a sworn affidavit attesting that he is not a resident of this state and stating where the aircraft will be domiciled. If the aircraft is subsequently used in this state within 6 months of the time of purchase, in violation of the intent of this subsection, the purchaser shall be liable for payment of the full use tax imposed by this chapter and shall be subject to the penalty imposed by s. 212.12(2), which penalty shall be mandatory.

(e) *The provisions of s. 212.12(1) notwithstanding, manufacturers of flyable aircraft granted the partial sales tax exemption under this subsection shall be allowed to retain a 10-percent deduction of the amount of sales tax due on sales of flyable aircraft manufactured by them if such manufacturers conform to the provisions of this chapter.*

(13) No transactions shall be exempt from the tax imposed by this chapter except those expressly exempted herein. Except for s. 423.02, all special or general laws granting tax exemptions, to the extent they may be inconsistent or in conflict with this chapter, including, but not limited to, the following designated laws, shall yield to and be superseded by the provisions of this subsection: ss. ~~126.010, 153.76, 164.2331, 150.50, 150.15, 150.31, 150.708, 163.385, 163.395, 215.76, 243.33, 258.14, 315.11, 348.65, 348.762, 349.13, 374.132, 403.1834, 616.07, 623.09, 637.131, and 637.291~~ and the following Laws of Florida, acts of the year indicated: s. 31, ch. 30843, 1955; s. 19, ch. 30845, 1955; s. 12, ch. 30927, 1955; s. 8, ch. 31179, 1955; s. 15, ch. 31263, 1955; s. 13, ch. 31343, 1955; s. 16, ch. 59-1653; s. 13, ch. 59-1356; s. 12, ch. 61-2261; s. 19, ch. 61-2754; s. 10, ch. 61-2686; s. 11, ch. 63-1643; s. 11, ch. 65-1274; s. 16, ch. 67-1446; and s. 10, ch. 67-1681.

(15) **ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.**—

(a) Charges for electrical energy used by a qualified business at a fixed location in an enterprise zone in a municipality which has enacted an ordinance pursuant to s. 166.231(8) which provides for exemption of municipal utility taxes on such businesses shall be exempt from the tax imposed by this chapter for a period of 5 years from the billing period beginning not more than 30 days following notification to the applicable utility company by the department that an exemption has been authorized pursuant to this subsection.

(b) To receive this exemption, a business must file an application, on a form provided by the department for the purposes of this subsection and s. 166.231(8). The application shall be made under oath and shall include:

1. The name and location of the business.
2. Either the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the business is located in an enterprise zone.
3. The date on which electrical service is to be first initiated to the business.
4. The name and mailing address of the entity from which electrical energy is to be purchased.
5. The date of the application.
6. The name of the city in which the business is located.
7. The name and address of each permanent employee of the business including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides or such alternate proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the employee is a resident of an enterprise zone.

(c) If, in a subsequent audit conducted by the department, it is determined that the business did not meet the criteria mandated in this subsection, the amount of taxes exempted shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the due date of each bill for the electrical energy purchased as exempt under this subsection, in the manner prescribed by this chapter.

(d) The department shall adopt rules governing applications for, issuance of, and the form of applications for the exemption authorized in this subsection and provisions for recapture of taxes exempted under this subsection; and the department may establish guidelines as to qualifications for exemption.

(e) For the purpose of the exemption provided in this subsection, the term "qualified business" means a business for which not less than 20 percent of its employees are residents of an enterprise zone, excluding temporary employees, for the 5-year duration of this exemption, except as provided in paragraph (f), and which is:

1. First occupying a new structure to which electrical service, other than that used for construction purposes, has not been previously provided or furnished;

2. Newly occupying an existing, remodeled, renovated, or rehabilitated structure to which electrical service, other than that used for remodeling, renovation, or rehabilitation of the structure, has not been provided or furnished in the three preceding billing periods; or

3. Occupying a new, remodeled, rebuilt, renovated, or rehabilitated structure for which a refund has been granted pursuant to paragraph (5)(g).

(f) The employment requirements established by this subsection shall be satisfied, without exception, for the first 6 months of the exemption period authorized in this subsection. Subsequently, any qualified business which fails for a period of 30 consecutive days to maintain such employment requirements will be ineligible for the remainder of the exemption authorized in this subsection.

(g) This subsection shall expire and be void on December 31, 1994, except that:

1. Paragraph (c) shall not expire; and

2. Any qualified business which has been granted an exemption under this subsection prior to that date shall be allowed the full benefit of this exemption as if this subsection had not expired on that date.

Section 8. Section 212.096, Florida Statutes, is reenacted to read:

212.096 Sales, rental, storage, use tax; credit against tax for job creation in enterprise zones.—

(1) For the purposes of the credit provided in this section, the term:

(a) "Aid to families with dependent children" means the program authorized in s. 409.235.

(b) "Eligible business" means any sole proprietorship, firm, partnership, corporation, bank, savings association, estate, trust, business trust, receiver, syndicate, or other group or combination, or successor business, which has not claimed the credit permitted under s. 220.181 for any new business employee first beginning employment with the business after January 1, 1987.

(c) "Month" means either a calendar month or the time period from any day of any month to the corresponding day of the next succeeding month or, if there is no corresponding day in the next succeeding month, the last day of the succeeding month.

(d) "New employee" means a person residing in an enterprise zone who begins employment with an eligible business after January 1, 1987. A new employee also means a recipient of aid to families with dependent children for the 3 months prior to his employment if the eligible business employing such person is located in an enterprise zone and the employment begins after January 1, 1987. A person shall be deemed to be so employed if he performs duties in connection with the operations of the business on a regular, full-time basis, provided he is performing such duties at least 36 hours per week, or a part-time basis, provided he is performing such duties at least 20 hours per week throughout the year. Except as provided in subsection (5), a new employee shall not be a person who has been previously employed or who was hired to replace a person who had been employed within the preceding 12 months by the eligible business, or a successor eligible business, claiming the credit allowed by this section.

(2)(a) It is the legislative intent to encourage the provision of meaningful employment opportunities which will improve the quality of life of those employed and to encourage economic expansion of enterprise zones and the state. Therefore, upon an affirmative showing by a business to the satisfaction of the department that the requirements of this section have been met, the business shall be allowed a credit against the tax remitted under this chapter.

(b) The credit shall be \$130 per month of employment for each new full-time employee or \$65 per month of employment for each new part-time employee. The credit shall be allowed for up to the following terms, beginning with the second tax return due pursuant to s. 212.11 after the employment of the new employee:

1. Twenty-four consecutive months if the business is located in an enterprise zone; or

2. Twelve consecutive months.

(3) In order to claim this credit, an eligible business, in conjunction with its first tax return due pursuant to s. 212.11 after the employment of a new employee, must provide under oath a statement which includes:

(a) For each new employee for whom this credit is claimed, the employee's name and place of residence on the last day of business of the reporting period for which the tax return applies.

(b) If applicable, any one of the following:

1. The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the new employee resides.

2. A certification, which includes the identifying number, from the Department of Labor and Employment Security that the new employee is a resident of an enterprise zone.

3. Such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs and the secretary of the Department of Labor and Employment Security, that the new employee is a resident of an enterprise zone.

(c) If applicable, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located, or such alternative proof as may be prescribed by the department, with the concurrence of the secretary of the Department of Community Affairs, that the business is located in an enterprise zone.

(d) If applicable, a certification from the Department of Health and Rehabilitative Services that the new employee was a recipient of aid to families with dependent children for the 3 months prior to his employment by an eligible business.

(4) In the event the application is insufficient to support the credit authorized in this section, the department shall deny the credit and notify the business of that fact prior to the time the second tax return is due. The business may reapply for this credit.

(5)(a) If a new employee no longer meets the requirements for the credit prior to having been employed by an eligible business for 12 consecutive months, the business shall be allowed to employ a replacement new employee who may qualify as a new employee only for the unused portion of the original 12-consecutive-month time period of the credit. This paragraph does not apply more than once for each job. In order to claim a credit for a replacement new employee, an eligible business must supply the information required pursuant to subsection (3) with the first tax return due after employment of the replacement new employee.

(b) Notwithstanding paragraph (a), if a new employee of an eligible business located in an enterprise zone no longer meets the requirements for this credit, the business shall be allowed to employ a replacement new employee who may qualify as a new employee only for the unused portion of the original 24 consecutive months of this credit. This paragraph does not apply more than twice for each job.

(6) The credit provided in this section does not apply:

(a) For any new employee who is an owner, partner, or stockholder of an eligible business.

(b) For any new employee whose actual monthly wages exceed \$1,500 a month. The amount paid as wages to a new employee is the compensation paid to such employee that is subject to unemployment tax.

(c) For any new employee who is employed for any period less than 1 full calendar month.

(7) The credit provided in this section shall not be allowed for any month in which the tax due for such period or the tax return required pursuant to s. 212.11 for such period is delinquent.

(8) In the event an eligible business has a credit larger than the amount owed the state on the tax return for the time period in which the credit is claimed, the amount of the credit for that time period shall be the amount owed the state on that tax return.

(9) Any business which has claimed this credit shall not be allowed any credit under the provisions of s. 220.181 for any new employee beginning employment after January 1, 1987.

(10) It shall be the responsibility of each business to affirmatively demonstrate to the satisfaction of the department that it meets the requirements of this section.

(11) The following persons shall be deemed not to have been hired to replace a person who had been employed within the preceding 12 months by the business claiming this credit:

(a) Each person hired in excess of the average employment reported by the business for unemployment compensation tax purposes for the 4 quarters preceding the beginning of the taxable year.

(b) Each person hired who does not represent an increase in employment as calculated under paragraph (a) if one of the following is true:

1. The person is employed at a location more than 100 miles from the location at which the prior employee was employed.

2. The person is employed in a position that has a different classification for workers' compensation insurance purposes than the position of the prior employee.

3. The person performs duties substantially different from the duties of the prior employee.

4. Such other indications are present as may reasonably be deemed sufficient by the department.

(12) Any person who fraudulently claims this credit is liable for repayment of the credit plus a mandatory penalty of 100 percent of the credit, plus interest at the rate provided in this chapter; and such person is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(13) The provisions of this section, except for subsection (12), shall expire and be void on December 31, 1994.

Section 9. Subsection (13) of section 288.385, Florida Statutes, as amended by chapter 86-166, Laws of Florida, is amended to read:

288.385 International currency and barter exchanges.—

(13) The exchange formed under the provisions of this section shall not be subject to any state or local taxes or fees which are measured by income, transaction amounts, or gross receipts, nor shall such exchange be required to report in respect to such income or transactions under state law and local law. Nothing in this subsection shall be construed to give any member of the exchange any tax exemption. The exemption granted by this subsection does not apply to any tax imposed under part II of chapter 212 or under chapter 220.

Section 10. Section 8 of chapter 86-166, Laws of Florida, is hereby repealed.

Section 11. Subsections (1), (3), and (6) of section 212.03, Florida Statutes, are amended to read:

212.03 Transient rentals tax; rate, procedure, enforcement, exemptions.—

(1) It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, or letting any living quarters or sleeping or housekeeping accommodations in, from, or a part of, or in connection with any hotel, apartment house, roominghouse, or tourist or trailer camp. For the exercise of such privilege, a tax is hereby levied in an amount equal to 6 5 percent of and on the total rental charged for such living quarters or sleeping or housekeeping accommodations by the person charging or collecting the rental. Such tax shall apply to hotels, apartment houses, roominghouses, or tourist or trailer camps whether or not there is in connection with any of the same any dining rooms, cafes, or other places where meals or lunches are sold or served to guests.

(3) When rentals are received by way of property, goods, wares, merchandise, services, or other things of value, the tax shall be at the rate of 6 5 percent of the value of the property, goods, wares, merchandise, services, or other things of value.

(6) It is the legislative intent that every person is engaging in a taxable privilege who leases or rents parking or storage spaces for motor vehicles in parking lots or garages, who leases or rents docking or storage spaces for boats in boat docks or marinas, or who leases or rents tie-down or storage space for aircraft at airports. For the exercise of this privilege, a tax is hereby levied at the rate of 6 5 percent on the total rental charged.

Section 12. Paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, 1986 Supplement, are amended to read:

212.031 Lease or rental of or license in real property.—

(1)

(c) For the exercise of such privilege, a tax is levied in an amount equal to 6 5 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee.

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

Section 13. Paragraph (b) of subsection (1) of section 212.04, Florida Statutes, 1986 Supplement, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(1)

(b) For the exercise of such privilege, a tax is levied at the rate of 6 5 percent of sales price, or the actual value received from such admissions, which 6 5 percent shall be added to and collected with all such admissions from the purchaser thereof; and such tax shall be paid for the exercise of the privilege as defined in the preceding paragraph. Each ticket shall show on its face the actual sales price of admission, and the tax shall be computed and collected on the basis of each such admission price. The sale price or actual value of admission shall, for the purpose of this chapter, be that price remaining after deduction of federal taxes, if any, imposed upon such admission; and the rate of tax on each admission shall be according to the brackets established by s. 212.12(10).

Section 14. Subsection (1) of section 212.05, Florida Statutes, 1986 Supplement, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

(a)1.a. At the rate of 6 5 percent of the sales price of each item or article of tangible personal property when sold at retail in this state, computed on each taxable sale for the purpose of remitting the amount of tax due the state, and including each and every retail sale.

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall, by rule, adopt the NADA Official Used Car Guide as the reference price list for any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (f), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed, plus a penalty equal to twice

the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed after July 1, 1985, pursuant to this sub-subparagraph. For purposes of this sub-subparagraph, an occasional or isolated sale is one in which the seller is not a motor vehicle dealer as defined in s. 320.27(1)(c).

2. This paragraph does not apply to the sale of a boat by or through a registered dealer under this chapter to a purchaser who removes such boat from this state within 10 days after the date of purchase or, when the boat is repaired or altered, within 10 days after completion of such repairs or alterations. In no event shall the boat remain in this state more than 90 days after the date of purchase. This exemption shall not be allowed unless the seller:

a. Obtains from the purchaser within 90 days from the date of sale written proof that the purchaser licensed, registered, or documented the boat outside the state;

b. Requires the purchaser to sign an affidavit that he has read the provisions of this section; and

c. Makes the affidavit a part of his permanent record.

In the event the purchaser fails to remove the boat from this state within 10 days after purchase or, when the boat is repaired or altered, within 10 days after completion of such repairs or alterations, or permits the boat to return to this state within 6 months from the date of departure, the purchaser shall be liable for use tax on the cost price of the boat and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2) and is mandatory and shall not be waived by the department.

(b) At the rate of 6 5 percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state.

(c) At the rate of 6 5 percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, except the rental of motion-picture film when an admission is charged for viewing such film and except the lease or rental of a motor vehicle to one lessee or rentee for a period of not less than 12 months when tax was paid on the acquisition of such vehicle by the lessor, when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

(d) At the rate of 6 5 percent of the lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee, to the owner of the tangible personal property.

(e)1. At the rate of 6 5 percent on charges for all telegraph messages and long distance telephone calls beginning and terminating in this state; on charges for telecommunication service as defined in s. 203.012 and for those services described in s. 203.012(2)(a); on recurring charges to regular subscribers for wired television service; on all charges for the installation of telecommunication, wired television, and telegraphic equipment; and on all charges for electrical power or energy. For purposes of this subparagraph, the term "telecommunication service" does not include local service provided through a pay telephone. The provisions of s. 212.17(3), regarding credit for tax paid on charges subsequently found to be worthless, shall be equally applicable to any tax paid under the provisions of this section on charges for telecommunication or telegraph services or electric power subsequently found to be uncollectible. The word "charges" in this paragraph does not include any excise or similar tax levied by the Federal Government, any political subdivision of the state, or any municipality upon the purchase or sale of telecommunication, wired television, or telegraph service or electric power, which tax is collected by the seller from the purchaser.

2. Telegraph messages and telecommunication services which originate or terminate in this state, other than interstate private communication services, and are billed to a customer, telephone number, or device located within this state are taxable under this paragraph. Interstate private communication services are taxable under this paragraph as follows:

a. One hundred percent of the charge imposed at each channel termination point within this state;

b. One hundred percent of the charge imposed for the total channel mileage between each channel termination point within this state; and

c. Fifty percent of the charge imposed for the total channel mileage between the first channel termination point inside this state and the nearest channel termination point outside this state.

3. The tax imposed pursuant to this paragraph shall not exceed \$50,000 per calendar year on charges to any person for interstate telecommunications services defined in s. 203.012(4) and (7)(b), if the majority of such services used by such person are for communications originating outside of this state and terminating in this state. This exemption shall only be granted to holders of a direct pay permit issued pursuant to this subparagraph. No refunds shall be given for taxes paid prior to receiving a direct pay permit. Upon application, the department may issue a direct pay permit to the purchaser of telecommunications services authorizing such purchaser to pay tax on such services directly to the department. Any vendor furnishing telecommunications services to the holder of a valid direct pay permit shall be relieved of the obligation to collect and remit the tax on such service. Tax payments and returns pursuant to a direct pay permit shall be monthly. For purposes of this subparagraph, the term "person" shall be limited to a single legal entity and shall not be construed as meaning a group or combination of affiliated entities or entities controlled by one person or group of persons. For purposes of this subparagraph, for calendar year 1986, the term "calendar year" means the last 6 months of 1986.

(f) At the rate of (6) 5 percent on the sale, rental, use, consumption, or storage for use in this state of machines and equipment and parts and accessories therefor used in manufacturing, processing, compounding, producing, mining, or quarrying personal property for sale or to be used in furnishing communications, transportation, or public utility services.

(g) At the rate of 5 percent of the price, as determined pursuant to part II, of each gallon of motor fuel or special fuel taxable pursuant to that part, except that motor fuel and special fuel expressly taxable under this part shall be taxed as provided in paragraphs (a) and (b).

(h) Any person who purchases, installs, rents, or leases a telephone system or telecommunication system for his own use to provide himself with telephone service or telecommunication service which is a substitute for any telephone company switched service or a substitute for any dedicated facility by which a telephone company provides a communication path is exercising a taxable privilege and shall register with the Department of Revenue and pay into the State Treasury a yearly amount equal to 6 5 percent of the actual cost of operating such system, notwithstanding the provisions of s. 212.081(3)(b). "Actual cost" includes, but is not limited to, depreciation, interest, maintenance, repair, and other expenses directly attributable to the operation of such system. For purposes of this paragraph, the depreciation expense to be included in actual cost shall be the depreciation expense claimed for federal income tax purposes. The total amount of any payment required by a lease or rental contract or agreement shall be included within the actual cost. The provisions of this paragraph do not apply to the use by any local telephone company or any telecommunication carrier of its own telephone system or telecommunication system to conduct a telecommunication service for hire. If a system described in this paragraph is located in more than one state, the actual cost of such system for purposes of this paragraph shall be the actual cost of the system's equipment located in Florida.

(i) At the rate of 6 5 percent on charges for cleaning, laundry, and garment services as defined in group 721 of the 1972 Standard Industrial Classification Manual as published by the Executive Office of the President, Office of Management and Budget.

Section 15. Paragraph (b) of subsection (1) of section 212.055, Florida Statutes, is amended, and subsection (3) is added to said section, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

## (1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.—

(a) Each charter county which adopted a charter prior to June 1, 1976, may levy a discretionary sales surtax, subject to approval by a majority vote of the electorate of the county.

(b) The rate shall be *one-sixth one-fifth (20 percent)* of any amount of tax imposed by and paid to the state pursuant to this part, except this section and s. 212.054.

(3)(a) *Each county that has an approved comprehensive plan may levy a sales surtax, subject to approval by a majority vote of the electorate of the county, to fund capital outlay projects, or capital outlay projects and indigent health care services, as provided in paragraph (c).*

(b) *The rate of the surtax must be one-sixth of any amount of tax imposed by and paid to the state pursuant to this part, except this section and s. 212.054.*

(c) *The proceeds of the surtax may be used only for capital outlay projects that are consistent with the capital element of the county comprehensive plan, unless the ordinance levying the surtax permits one-fourth of the proceeds to be used to provide health care services to indigent persons. A county levying the surtax authorized by this subsection may enter an interlocal agreement with any other county or counties levying the surtax authorized by this subsection in order to finance the construction of a capital outlay project to be jointly used by the counties that are parties to the agreement.*

Section 16. Paragraph (a) of subsection (1) of section 212.06, Florida Statutes, 1986 Supplement, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(1)(a) The aforesaid tax at the rate of 6 5 percent of the retail sales price as of the moment of sale, 6 5 percent of the cost price as of the moment of purchase, or 6 5 percent of the cost price as of the moment of commingling with the general mass of property in this state, as the case may be, shall be collectible from all dealers as herein defined on the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of tangible personal property or services taxable under this part. The full amount of the tax on a credit sale, installment sale, or sale made on any kind of deferred payment plan shall be due at the moment of the transaction in the same manner as on a cash sale.

Section 17. Subsection (3) and paragraph (c) of subsection (11) of section 212.08, Florida Statutes, 1986 Supplement, are amended, and paragraph (w) is added to subsection (7) of said section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(3) EXEMPTIONS, PARTIAL; CERTAIN FARM EQUIPMENT.—There shall be taxable at the rate of 3 percent the sale, use, consumption, or storage for use in this state of self-propelled or power-drawn farm equipment used exclusively by a farmer on a farm owned, leased, or sharecropped by him in plowing, planting, cultivating, or harvesting crops. The rental of self-propelled or power-drawn farm equipment shall be taxed at the rate of 6 5 percent.

## (7) MISCELLANEOUS EXEMPTIONS.—

(w) *Clothing.—There is exempt from the tax imposed by this chapter the sale of any article of wearing apparel, including footwear, intended to be worn on or about the human body, the cost of which to the purchaser is less than or equal to \$50. For purposes of the paragraph, the term "clothing" does not include watches, jewelry, or similar items of adornment.*

## (11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

(c) The maximum tax collectible under this subsection may not exceed 6 5 percent of the sales price of such aircraft. No Florida tax may be imposed on the sale of such aircraft if the state in which the aircraft will be domiciled does not allow Florida sales or use tax to be credited against its sales or use tax. Furthermore, no tax may be imposed on the

sale of such aircraft if the state in which the aircraft will be domiciled has enacted a sales and use tax exemption for flyable aircraft or if the aircraft will be domiciled outside the United States.

Section 18. Subsections (9) and (10) of section 212.12, Florida Statutes, 1986 Supplement, are amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; brackets applicable to taxable transactions; records required.—

(9) Taxes imposed by this chapter upon the privilege of the use, consumption, storage for consumption, or sale of tangible personal property, admissions, license fees, rentals, and communication services as herein taxed shall be collected upon the basis of an addition of the tax imposed by this chapter to the total price of such admissions, license fees, rentals, communication services, or sale price of such article or articles that are purchased, sold, or leased at any one time by or to a customer or buyer; and the dealer, or person charged herein, is required to pay a privilege tax in the amount of the tax imposed by this chapter on the total of his gross sales of tangible personal property, admissions, license fees, rentals, and communication services, and such person or dealer shall add the tax imposed by this chapter to the price, license fee, rental, or admissions, and communication services and collect the total sum from the purchaser, admittee, licensee, lessee, or consumer. Notwithstanding the rate of taxes imposed upon the privilege of sales, admissions, license fees, rentals, and communication services, the following brackets shall be applicable to all transactions taxable at the rate of 6 5 percent:

(a) On single sales of less than 10 cents, no tax shall be added.

(b) On single sales in amounts from 10 cents to 16 20 cents, both inclusive, 1 cent shall be added for taxes.

(c) On sales in amounts from 17 24 cents to 33 40 cents, both inclusive, 2 cents shall be added for taxes.

(d) On sales in amounts from 34 44 cents to 50 60 cents, both inclusive, 3 cents shall be added for taxes.

(e) On sales in amounts from 51 64 cents to 66 80 cents, both inclusive, 4 cents shall be added for taxes.

(f) On sales in amounts from 67 84 cents to 83 cents \$1, both inclusive, 5 cents shall be added for taxes.

(g) *On sales in amounts from 84 cents to \$1, both inclusive, 6 cents shall be added for taxes.*

(h)(g) *On sales in amounts of more than \$1, 6 5 percent shall be charged upon each dollar of price, plus the appropriate bracket charge upon any fractional part of a dollar.*

(10) In charter counties which have adopted the discretionary 1-percent tax, the following brackets shall be applicable to all taxable transactions which would otherwise have been transactions taxable at the rate of 6 5 percent:

(a) On single sales of less than 10 cents, no tax shall be added.

(b) On single sales in amounts from 10 cents to 14 16 cents, both inclusive, 1 cent shall be added for taxes.

(c) On sales in amounts from 15 17 cents to 28 33 cents, both inclusive, 2 cents shall be added for taxes.

(d) On sales in amounts from 29 34 cents to 42 50 cents, both inclusive, 3 cents shall be added for taxes.

(e) On sales in amounts from 43 54 cents to 57 66 cents, both inclusive, 4 cents shall be added for taxes.

(f) On sales in amounts from 58 67 cents to 71 83 cents, both inclusive, 5 cents shall be added for taxes.

(g) On sales in amounts from 72 84 cents to 85 cents \$1, both inclusive, 6 cents shall be added for taxes.

(h) *On sales in amounts from 86 cents to \$1, both inclusive, 7 cents shall be added for taxes.*

(i)(h) *On sales in amounts from \$1 up to, and including, the first \$1,000 in price, 7 6 percent shall be charged upon each dollar of price, plus the appropriate bracket charge upon any fractional part of a dollar.*

(i) On sales in amounts of more than \$1,000 in price, 7 6 percent shall be added upon the first \$1,000 in price, and 6 5 percent shall be added upon each dollar of price in excess of the first \$1,000 in price, plus the bracket charges upon any fractional part of a dollar as provided for in subsection (9).

Section 19. Subsection (1) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense.—

(1)(a) The department shall pay over to the Treasurer of the state all funds received and collected by it under the provisions of this chapter, to be credited, *except as provided in paragraph (b)*, to the account of the General Revenue Fund of the state.

(b) *The department shall deposit one twenty-fourth of the tax proceeds remitted by sales tax dealers pursuant to this part to the credit of the State Infrastructure Trust Fund created under section 20 of this act.*

Section 20. (1) The State Infrastructure Trust Fund is created in the State Treasury. One twenty-fourth of the tax proceeds remitted pursuant to part I of chapter 212, Florida Statutes, by sales tax dealers must be deposited by the Department of Revenue into this trust fund.

(2) Moneys in the State Infrastructure Trust Fund may be appropriated only for constructing or renovating fixed or operating capital outlay projects authorized by law or for paying the principal and interest on bonds issued to finance such projects and for mass transit projects.

Section 21. This section and sections 2 through 10 of this act shall take effect midnight June 30, 1987; but, if this act has not become a law by then, said sections shall operate retroactively to midnight June 30, 1987. Sections 11 through 20 of this act shall take effect September 1, 1987.

**Amendment 15**—On page 17, between lines 17 and 18, insert:

(33) Legal services.

Senator Thurman moved the following amendment which failed:

**Amendment 16**—On page 18, line 26, strike “Nothing” and insert: new Subsection (26)

(26) The sale or use of personal services enumerated in Standard Industrial Classification Group Number 72.

The vote was:

Yeas—12

Dudley	Jenne	Lehtinen	Thurman
Frank	Kirkpatrick	Ros-Lehtinen	Weinstein
Girardeau	Langley	Stuart	Woodson

Nays—25

Mr. President	Deratany	Johnson	Peterson
Barron	Gordon	Kiser	Scott
Beard	Grant	Malchon	Thomas
Brown	Grizzle	Margolis	Weinstock
Childers, D.	Hill	McPherson	
Childers, W. D.	Hollingsworth	Meek	
Crawford	Jennings	Myers	

Vote after roll call:

Yea—Plummer

Senators Weinstein, Langley, Stuart, Dudley and Jenne offered the following amendment which was moved by Senator Weinstein and failed:

**Amendment 17**—On page 13, between lines 2 and 3, insert:

(a) all legal services rendered to individuals which are not deductible under Section 212, of Internal Revenue Code.

Senator Gordon moved the following amendment which failed:

**Amendment 18**—On page 12, lines 6-11, strike everything after “consumption”

Senator Gordon moved the following amendment which was adopted:

**Amendment 19**—On page 14, lines 16-18, strike “, or consideration paid for the right to broadcast athletic events at which an admission is charged”

Senator Crenshaw moved the following amendment which failed:

**Amendment 20**—On page 12, line 22, after “80” insert: or provided by health clubs or spas enumerated in Standard Industrial Classification Group Number 7299,

Senator Hollingsworth moved the following amendment which was adopted:

**Amendment 21**—On page 12, line 14, strike “enumerated in SIC Group Number 241” and insert: related to those activities enumerated in SIC Group Numbers 241 and 242

Senators Hollingsworth and McPherson offered the following amendment which was moved by Senator Hollingsworth and adopted:

**Amendment 22**—On page 85, line 24, strike “(7),” and insert: (7),

Senator Hollingsworth moved the following amendment which was adopted:

**Amendment 23**—On page 11, line 29, after “food” and on line 31, after “food” insert: or other agricultural

Senator Jennings moved the following amendment which was adopted:

**Amendment 24**—On page 13, line 31, after the comma (,) insert: road services purchased by a not-for-profit corporation enumerated in SIC Group Number 869,

Senator D. Childers moved the following amendment which was adopted:

**Amendment 25**—On page 87, line 16, strike “April 1, 1987,” and insert: June 1, 1987,

Senator D. Childers moved the following amendment which failed:

**Amendment 26**—On page 90, between lines 9 and 10, insert:

Section 34. Subsection (1) of section 201.02, Florida Statutes, is amended to read:

201.02 Tax on deeds and other instruments relating to real property or interests in real property.—

(1) On deeds, instruments, or writings whereby any lands, tenements, or other real property, or any interest therein, shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or any other person by his direction, on each \$100 of the consideration therefor the tax shall be 75 50 cents. When the full amount of the consideration for the execution, assignment, transfer, or conveyance is not shown in the face of such deed, instrument, document, or writing, the tax shall be at the rate of 75 50 cents for each \$100 or fractional part thereof of the consideration therefor.

Section 35. Notwithstanding any provision of s. 201.15, Florida Statutes, all moneys from the additional 25 cents imposed under section 34 of this act shall be deposited into the general revenue fund.

(Renumber subsequent sections.)

Senator Johnson moved the following amendment which was adopted:

**Amendment 27**—On page 12, strike all of lines 2 and 3 and insert: transfer, transportation, purchase, or sale of agricultural commodities, including agricultural commodities in their processed state.

Senator Meek moved the following amendment which was adopted:

**Amendment 28**—On page 14, line 31, after the period (.) insert: The exemption provided by this subsection also applies to services provided in connection with cargo in international trade by any licensed customs broker; any customs bonded warehouse, container freight and examination station, or cartman; or freight consolidator or deconsolidator.

Senator Stuart moved the following amendment which failed:

**Amendment 29**—On page 89, line 2, strike “1989” and insert: 1989, together with all the monies collected from the sale and use tax on services imposed by s. 212.059, except to the extent that General Revenue funds for fiscal year 1987-88 are insufficient to increase the Working Capital Fund balance, pursuant to s. 215.32, to the aggregate sum of \$522,700,000.

**Senator Kirkpatrick presiding**

Senator Plummer moved the following amendment which failed:

**Amendment 30**—On page 98, between lines 9 and 10, insert:

Section 37. Tax on gross receipts of casino gambling vessels.—

(1) A tax at the rate of 3 percent is hereby levied on the gross receipts from the operation of casino gambling on a vessel while cruising between points in this state, or to and from a single point in this state, if the vessel does not dock at any port outside the state during the cruise.

(2) Every person who is liable for the tax imposed pursuant to subsection (1) shall report quarterly to the Department of Revenue for that quarter, not later than January 31 for the quarter ending December 31, not later than April 30 for the quarter ending March 31, not later than July 31 for the quarter ending June 30, and not later than October 31 for the quarter ending September 30, under oath by himself or through the secretary or some other officer of such person, the total amount of gross receipts derived from casino gambling conducted during qualifying cruises for the preceding calendar quarter and, at the same time, shall pay into the State Treasury an amount equal to 3 percent of such gross receipts. Such collections shall be deposited by the Treasurer to the credit of the General Revenue Fund.

(3)(a) If a person liable for the tax under subsection (1) fails to make such report to the Department of Revenue and pay the tax as required by this section, the department, after having given at least 5 days' notice to such person or some official or representative thereof within this state, shall estimate the amount of such gross receipts from such information as it is able to obtain; add 18 percent of the amount of the taxes as a penalty for the failure of such person to make the report; and proceed to collect the tax, together with costs and the penalty, the same as other delinquent taxes are collected. However, a penalty may not be added if a return is made and the amount due is paid to the Treasurer before the expiration of the time stated in the notice by the department.

(b) Any taxes imposed pursuant to this section which are not received by the Department of Revenue on or before the due date as provided in this section accrue interest at the rate of 1 percent per month, from the date due until paid.

(c) The Department of Revenue, pursuant to section 213.21, Florida Statutes, may settle or compromise penalties or interest imposed pursuant to this section.

(4) Any person liable for the tax under subsection (1) who fails, neglects, or refuses to remit the tax imposed by this section, either by himself or through an agent or employee, is guilty of a misdemeanor, punishable as provided in section 775.082 or section 775.083, Florida Statutes.

(Renumber subsequent sections.)

**The President presiding**

Senators Frank, Plummer, Hair, Langley, Girardeau and Dudley offered the following amendment which was moved by Senator Plummer and failed:

**Amendment 31**—On page 13, between lines 16 and 17, insert:

(15) All commissions relating to the sale of real property.

The vote was:

Yeas—16

Crenshaw	Hair	Lehtinen	Stuart
Dudley	Jenne	Myers	Thurman
Frank	Johnson	Plummer	Weinstein
Girardeau	Langley	Ros-Lehtinen	Woodson

Nays—19

Mr. President	Childers, W. D.	Hollingsworth	Meek
Barron	Crawford	Jennings	Peterson
Beard	Deratany	Kirkpatrick	Scott
Brown	Grizzle	Kiser	Weinstock
Childers, D.	Hill	Malchon	

Vote after roll call:

Yea—Grant

Senators Frank, Margolis, Girardeau, Crenshaw and Hair offered the following amendment which was moved by Senator Margolis and adopted:

**Amendment 32**—On page 17, line 18, insert: a new subsection 33

Any service performed by or through interstate telecommunications by a holder of a direct pay permits pursuant to 212.05(1)(e).

(Renumber subsequent subsections.)

Senators Hair and Girardeau offered the following amendments which were moved by Senator Hair and adopted:

**Amendment 33**—On page 14, strike all of lines 27-31 and insert: and ship repair and maintenance services; storage of cargo at port facilities; transportation services enumerated in SIC Industry numbers 4712 and 4723, lighterage services, described in SIC Industry number 4453, and services related to processing and accessorizing of automobiles that are imported through Florida ports.

**Amendment 34**—On page 14, line 23, strike “442 or 444;” and insert: 442 and 444;

Senators Jenne, Scott, McPherson, Weinstein, Frank and Girardeau offered the following amendment which was moved by Senator Jenne and adopted:

**Amendment 35**—On page 14, line 31, strike “ports.” and insert: ports; and any transportation service described in SIC Major Groups 40, 42, 44, or 45 if such service is directly performed in transporting or handling waterborne commerce to or from an operational vessel engaged in interstate or foreign commerce which vessel is docked at any port facility as defined in s. 315.02(5).

Senator Jenne moved the following amendment which failed:

**Amendment 36**—On page 17, between lines 17 and 18, insert:

(33) Auditing services when audits are required by statute, rule or other provision of law.

Senator Grant moved the following amendments which were adopted:

**Amendment 37**—On page 90, line 8, following “attorney” insert: or certified public accountant licensed pursuant to chapter 473

**Amendment 38**—On page 16, line 21, after “franchisees” insert: or for the administration of such fund

**Amendment 39**—On page 69, line 31, before the period (.) insert: ; this provision shall not be construed to apply to attorneys or certified public accountants licensed pursuant to chapter 473 when acting for or on behalf of a client

On motion by Senator Deratany, by two-thirds vote CS for SB 777 as amended was read the third time by title, passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—28

Mr. President	Crenshaw	Hollingsworth	McPherson
Barron	Deratany	Jennings	Meek
Beard	Gordon	Johnson	Myers
Brown	Grant	Kirkpatrick	Peterson
Childers, D.	Grizzle	Kiser	Scott
Childers, W. D.	Hair	Malchon	Thomas
Crawford	Hill	Margolis	Weinstock

Nays—12

Dudley	Jenne	Plummer	Thurman
Frank	Langley	Ros-Lehtinen	Weinstein
Girardeau	Lehtinen	Stuart	Woodson

On motion by Senator Deratany, the rules were waived and CS for SB 777 after being engrossed was ordered immediately certified to the House.

#### Explanations of Votes

I voted against CS for SB 777 because I do not believe that it is the best effort of this body to address the issue before us. The legislature should first address the budget needs and begin at zero-based budgeting. This bill levies in excess of 1.5 billion dollars in taxes. There has been no deliberation as to the priorities of these taxes. Big business is favored over small business and individuals. This bill will be punitive to small business and will be regressive. There has not been a fair opportunity for my constituents to come to Tallahassee to speak on this bill. We need to slow down and listen to the people.

*Dick Langley, 11th District*

I hereby request that the entries of the Journal of the Florida Senate on Wednesday, April 15, 1987, reflect that my negative vote on CS for SB 777 is not demonstrative of an unwillingness to add sales tax exemptions but of my opposition to, and lack of confidence in, the taxing policy proposed on that day.

As reflected in the 1986 Senate Journal, the intent of this legislation was to study and eliminate inequities in Florida's sales tax exemptions; CS for SB 777 does not fulfill that intent.

*Karen Thurman, 4th District*

We are voting no on CS for SB 777 because it guarantees that services will be taxed. We feel that there are more appropriate revenue sources. As such we are recording our opposition to the elimination of sales tax exemptions, not to the continuation of existing tax exemptions.

*Ken Jenne, 32nd District*  
*Peter M. Weinstein, 29th District*  
*George Stuart, 14th District*

We voted against CS for SB 777 because the bill aggravates, rather than alleviates, our regressive and chaotic taxing structure. Proper economic analysis of the impact of these new taxes has not been completed. There is much evidence to the contrary that the new tax structure of CS for SB 777 will be more regressive than, and at least as unstable as, our present tax structure.

Furthermore, before this new tax is adopted, the legislature should analyze the economic role of services as intermediate inputs or components of the production process. To the extent that services are inputs in the production of final consumer products, the taxation of the services constitutes economic compounding ("pyramiding") of the tax (multiple taxation).

In addition, the use of the increased revenues has not been adequately analyzed. Until the legislature adopts strong fiscal and budgetary control measures so as to correct the substantial misallocation of resources through our appropriations process, this tax increase is not warranted. We must insure that new revenues are not simply folded into the current operating expenditure base, but rather are used for critical infrastructure needs.

For these reasons, we have voted against the present bill in its present form. We will analyze the conference committee report in light of these considerations when the conference committee completes its work.

*Dexter Lehtinen, 40th District*  
*Ileana Ros-Lehtinen, 34th District*

I do not support a sales tax on services; however, I am voting for CS for SB 777 because if I do not do so, there would be a tax on services but there would be no exemptions from such tax and that would be irresponsible.

I am concerned about the amount of additional money that the bill will generate. I do not feel the additional money can be spent wisely.

I am also concerned about those who may be adversely affected by the bill.

*Mattox Hair, 9th District*

My vote against CS for SB 777 is based upon my strong opinion that it will have a significant negative economic impact upon millions of Floridians.

The original legislation sunseting all sales tax exemptions required that each exemption should be evaluated in light of seven criteria. It is obvious upon examination of CS for SB 777 that this statutory requirement was not met.

The record reflects my effort to substitute the service tax with a one cent increase in the sales tax as an alternative source of additional revenue. Approximately 20% of the present sales tax is paid by tourists who also contribute to our infrastructure needs. It is appropriate that they should share the burden of taxation as well as the good life Florida affords them.

CS for SB 777 is a hastily conceived, ill-begotten measure fraught with difficulties for millions of citizens of Florida which will result in an extreme hardship upon many small businesses in Florida.

*Pat Frank, 23rd District*

I have voted no on CS for SB 777 because of my deep concerns about the lack of meaningful deliberations as to the true economic impacts of this bill.

While I appreciate the attempt to reform our state's tax system and to address the inequities thereof, I do not believe that CS for SB 777 represents our best efforts to date to meet these worthwhile goals.

As amended, CS for SB 777 creates a new tax on services, but exempts dozens of activities without any apparent rationale. As in past years, the Florida Legislature has again failed to concern itself with developing a prioritized budget of needs, and has, instead, concentrated on raising additional revenues without a committed and meaningful plan for spending these new revenues.

The best that can be said for CS for SB 777 is the attempt to create a State Infrastructure Trust Fund. But, with less than one-third of the new projected revenues earmarked to meet infrastructure needs, it is clear to me that future tax increases will be needed in the next few years to meet the capital demands that are required by our state's rapid growth. If a substantial amount of these new revenues were legally committed to meeting our needs for transportation, public schools, and protection of our citizens and natural resources, I would seriously consider re-evaluating my long-standing opposition to a tax on services.

More than a general opposition to tax increases, is my opposition to any application of public funds which has not first been set by the Legislature on a priority of needs basis. Tax reform, without budget and spending reforms, is not responsible and breaches the public trust which has been temporarily entrusted to our care.

I am hopeful that the conference committee will address the apparent regressiveness of this bill by reviewing both deletions and additions of exemptions, and will provide assurances that most of any new revenues will not be used for operations of government, but will, instead, be committed to meeting the infrastructure needs of state and local governments.

*Fred R. Dudley, 38th District*

#### Motions

On motion by Senator Barron, by two-thirds vote all bills remaining on the special order calendar this day were placed on the special order calendar for Thursday, April 16 and Friday, April 17.

#### CORRECTION AND APPROVAL OF JOURNAL

The Journals of April 7 and 13 were corrected and approved.

#### CO-INTRODUCERS

Senator Thurman—SB 67, SB 289; Senator Jenne—CS for SB's 149, 150, 248 and 260; Senators Beard, Frank, Grant, Kiser, McPherson, Malchon and Woodson—SB 204; Senator Plummer—SB 221; Senator Hollingsworth—SB 384, SB 466; Senator Myers—SB 602

#### RECESS

On motion by Senator Barron, the Senate recessed at 7:42 p.m. to reconvene at 2:00 p.m., Thursday, April 16.