

Bill No. Proposed Committee Bill 2Amendment No. 

571026

1 212.02 Definitions.--The following terms and phrases
2 when used in this chapter have the meanings ascribed to them
3 in this section, except where the context clearly indicates a
4 different meaning:

5 (29) "Livestock" includes all animals of the equine,
6 bovine, or swine class, including goats, sheep, mules, horses,
7 hogs, cattle, ostriches, and other grazing animals raised for
8 commercial purposes. The term "livestock" shall also include
9 fish raised for commercial purposes. ~~For purposes of this~~
10 ~~subsection, racehorses are not considered livestock.~~

11 Section 24. Subsection (9) of section 212.031, Florida
12 Statutes, as amended by sections 26 and 27 of chapter
13 2001-140, Laws of Florida, is repealed.

14 Section 25. Effective July 1, 2003, present subsection
15 (9) of section 212.031, Florida Statutes, as amended by this
16 act, is redesignated as subsection (10), and a new subsection
17 (9) is added to that section, to read:

18 212.031 Lease or rental of or license in real
19 property.--

20 (9) The rental, lease, sublease, or license for the
21 use of a skybox, luxury box, or other box seats for use during
22 a high school or college football game is exempt from the tax
23 imposed by this section when the charge for such rental,
24 lease, sublease, or license is imposed by a nonprofit
25 sponsoring organization which is qualified as nonprofit
26 pursuant to s. 501(c)(3) of the Internal Revenue Code.

27 Section 26. Paragraph (a) of subsection (2) of section
28 212.04, Florida Statutes, is amended to read:

29 212.04 Admissions tax; rate, procedure, enforcement.--

30 (2)

31 (a)1. No tax shall be levied on admissions to athletic

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 or other events sponsored by elementary schools, junior high
2 schools, middle schools, high schools, community colleges,
3 public or private colleges and universities, deaf and blind
4 schools, facilities of the youth services programs of the
5 Department of Children and Family Services, and state
6 correctional institutions when only student, faculty, or
7 inmate talent is used. However, this exemption shall not apply
8 to admission to athletic events sponsored by an institution
9 within the State University System, and the proceeds of the
10 tax collected on such admissions shall be retained and used by
11 each institution to support women's athletics as provided in
12 s. 240.533(3)(c).

13 2.a. No tax shall be levied on dues, membership fees,
14 and admission charges imposed by not-for-profit sponsoring
15 organizations. To receive this exemption, the sponsoring
16 organization must qualify as a not-for-profit entity under the
17 provisions of s. 501(c)(3) of the Internal Revenue Code of
18 1954, as amended.

19 b. No tax shall be levied on admission charges to an
20 event sponsored by a governmental entity, sports authority, or
21 sports commission when held in a convention hall, exhibition
22 hall, auditorium, stadium, theater, arena, civic center,
23 performing arts center, or publicly owned recreational
24 facility and when 100 percent of the risk of success or
25 failure lies with the sponsor of the event and 100 percent of
26 the funds at risk for the event belong to the sponsor, and
27 student or faculty talent is not exclusively used. As used in
28 this sub-subparagraph, the terms "sports authority" and
29 "sports commission" mean a nonprofit organization that is
30 exempt from federal income tax under s. 501(c)(3) of the
31 Internal Revenue Code and that contracts with a county or

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 municipal government for the purpose of promoting and
2 attracting sports-tourism events to the community with which
3 it contracts.

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

11 4. No tax shall be levied on admissions to the
12 National Football League championship game, on admissions to
13 any semifinal game or championship game of a national
14 collegiate tournament, or on admissions to a Major League
15 Baseball all-star game.

16 5. A participation fee or sponsorship fee imposed by a
17 governmental entity as described in s. 212.08(6) for an
18 athletic or recreational program is exempt when the
19 governmental entity by itself, or in conjunction with an
20 organization exempt under s. 501(c)(3) of the Internal Revenue
21 Code of 1954, as amended, sponsors, administers, plans,
22 supervises, directs, and controls the athletic or recreational
23 program.

24 ~~6---Also-exempt-from-the-tax-imposed-by-this-section-to~~
25 ~~the-extent-provided-in-this-subparagraph-are-admissions-to~~
26 ~~live-theater, live-opera, or live-ballet-productions-in-this~~
27 ~~state-which-are-sponsored-by-an-organization-that-has-received~~
28 ~~a-determination-from-the-Internal-Revenue-Service-that-the~~
29 ~~organization-is-exempt-from-federal-income-tax-under-s-~~
30 ~~501(c)(3)-of-the-Internal-Revenue-Code-of-1954, as-amended, if~~
31 ~~the-organization-actively-participates-in-planning-and~~

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 conducting-the-event,-is-responsible-for-the-safety-and
2 success-of-the-event,-is-organized-for-the-purpose-of
3 sponsoring-live-theater,-live-opera,-or-live-ballet
4 productions-in-this-state,-has-more-than-10,000-subscribing
5 members-and-has-among-the-stated-purposes-in-its-charter-the
6 promotion-of-arts-education-in-the-communities-which-it
7 serves,-and-will-receive-at-least-20-percent-of-the-net
8 profits,-if-any,-of-the-events-which-the-organization-sponsors
9 and-will-bear-the-risk-of-at-least-20-percent-of-the-losses,
10 if-any,-from-the-events-which-it-sponsors-if-the-organization
11 employs-other-persons-as-agents-to-provide-services-in
12 connection-with-a-sponsored-event.-Prior-to-March-1-of-each
13 year,-such-organization-may-apply-to-the-department-for-a
14 certificate-of-exemption-for-admissions-to-such-events
15 sponsored-in-this-state-by-the-organization-during-the
16 immediately-following-state-fiscal-year.-The-application-shall
17 state-the-total-dollar-amount-of-admissions-receipts-collected
18 by-the-organization-or-its-agents-from-such-events-in-this
19 state-sponsored-by-the-organization-or-its-agents-in-the-year
20 immediately-preceding-the-year-in-which-the-organization
21 applies-for-the-exemption.-Such-organization-shall-receive-the
22 exemption-only-to-the-extent-of-\$1.5-million-multiplied-by-the
23 ratio-that-such-receipts-bear-to-the-total-of-such-receipts-of
24 all-organizations-applying-for-the-exemption-in-such-year,
25 however,-in-no-event-shall-such-exemption-granted-to-any
26 organization-exceed-6-percent-of-such-admissions-receipts
27 collected-by-the-organization-or-its-agents-in-the-year
28 immediately-preceding-the-year-in-which-the-organization
29 applies-for-the-exemption.-Each-organization-receiving-the
30 exemption-shall-report-each-month-to-the-department-the-total
31 admissions-receipts-collected-from-such-events-sponsored-by

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 ~~the organization during the preceding month and shall remit to~~
 2 ~~the department an amount equal to 6 percent of such receipts~~
 3 ~~reduced by any amount remaining under the exemption.--Tickets~~
 4 ~~for such events sold by such organizations shall not reflect~~
 5 ~~the tax otherwise imposed under this section.~~

6 6.7- Also exempt from the tax imposed by this section
 7 are entry fees for participation in freshwater fishing
 8 tournaments.

9 7.8- Also exempt from the tax imposed by this section
 10 are participation or entry fees charged to participants in a
 11 game, race, or other sport or recreational event if spectators
 12 are charged a taxable admission to such event.

13 8.9- No tax shall be levied on admissions to any
 14 postseason collegiate football game sanctioned by the National
 15 Collegiate Athletic Association.

16 Section 27. Effective July 1, 2003, paragraph (a) of
 17 subsection (2) of section 212.04, Florida Statutes, as amended
 18 by section 4 of chapter 2000-345, Laws of Florida, is amended
 19 to read:

20 212.04 Admissions tax; rate, procedure, enforcement.--

21 (2) (a) 1. No tax shall be levied on admissions to
 22 athletic or other events sponsored by elementary schools,
 23 junior high schools, middle schools, high schools, community
 24 colleges, public or private colleges and universities, deaf
 25 and blind schools, facilities of the youth services programs
 26 of the Department of Children and Family Services, and state
 27 correctional institutions when only student, faculty, or
 28 inmate talent is used. However, this exemption shall not apply
 29 to admission to athletic events sponsored by an institution
 30 within the State University System, and the proceeds of the
 31 tax collected on such admissions shall be retained and used by

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 each institution to support women's athletics as provided in
2 s. 240.533(3)(c).

3 2. No tax shall be levied on dues, membership fees,
4 and admission charges imposed by not-for-profit sponsoring
5 organizations. To receive this exemption, the sponsoring
6 organization must qualify as a not-for-profit entity under the
7 provisions of s. 501(c)(3) of the Internal Revenue Code of
8 1954, as amended.

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

16 4. No tax shall be levied on admissions to the
17 National Football League championship game, on admissions to
18 any semifinal game or championship game of a national
19 collegiate tournament, or on admissions to a Major League
20 Baseball all-star game.

21 5. A participation fee or sponsorship fee imposed by a
22 governmental entity as described in s. 212.08(6) for an
23 athletic or recreational program is exempt when the
24 governmental entity by itself, or in conjunction with an
25 organization exempt under s. 501(c)(3) of the Internal Revenue
26 Code of 1954, as amended, sponsors, administers, plans,
27 supervises, directs, and controls the athletic or recreational
28 program.

29 6. Also exempt from the tax imposed by this section to
30 the extent provided in this subparagraph are admissions to
31 live theater, live opera, or live ballet productions in this

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 state which are sponsored by an organization that has received
2 a determination from the Internal Revenue Service that the
3 organization is exempt from federal income tax under s.
4 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
5 the organization actively participates in planning and
6 conducting the event, is responsible for the safety and
7 success of the event, is organized for the purpose of
8 sponsoring live theater, live opera, or live ballet
9 productions in this state, has more than 10,000 subscribing
10 members and has among the stated purposes in its charter the
11 promotion of arts education in the communities which it
12 serves, and will receive at least 20 percent of the net
13 profits, if any, of the events which the organization sponsors
14 and will bear the risk of at least 20 percent of the losses,
15 if any, from the events which it sponsors if the organization
16 employs other persons as agents to provide services in
17 connection with a sponsored event. Prior to March 1 of each
18 year, such organization may apply to the department for a
19 certificate of exemption for admissions to such events
20 sponsored in this state by the organization during the
21 immediately following state fiscal year. The application shall
22 state the total dollar amount of admissions receipts collected
23 by the organization or its agents from such events in this
24 state sponsored by the organization or its agents in the year
25 immediately preceding the year in which the organization
26 applies for the exemption. Such organization shall receive the
27 exemption only to the extent of \$1.5 million multiplied by the
28 ratio that such receipts bear to the total of such receipts of
29 all organizations applying for the exemption in such year;
30 however, in no event shall such exemption granted to any
31 organization exceed 6 percent of such admissions receipts

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 collected by the organization or its agents in the year
2 immediately preceding the year in which the organization
3 applies for the exemption. Each organization receiving the
4 exemption shall report each month to the department the total
5 admissions receipts collected from such events sponsored by
6 the organization during the preceding month and shall remit to
7 the department an amount equal to 6 percent of such receipts
8 reduced by any amount remaining under the exemption. Tickets
9 for such events sold by such organizations shall not reflect
10 the tax otherwise imposed under this section.

11 7.6- Also exempt from the tax imposed by this section
12 are entry fees for participation in freshwater fishing
13 tournaments.

14 8.7- Also exempt from the tax imposed by this section
15 are participation or entry fees charged to participants in a
16 game, race, or other sport or recreational event if spectators
17 are charged a taxable admission to such event.

18 9.8- No tax shall be levied on admissions to any
19 postseason collegiate football game sanctioned by the National
20 Collegiate Athletic Association.

21 Section 28. Paragraph (j) of subsection (1) of section
22 212.05, Florida Statutes, is amended to read:

23 212.05 Sales, storage, use tax.--It is hereby declared
24 to be the legislative intent that every person is exercising a
25 taxable privilege who engages in the business of selling
26 tangible personal property at retail in this state, including
27 the business of making mail order sales, or who rents or
28 furnishes any of the things or services taxable under this
29 chapter, or who stores for use or consumption in this state
30 any item or article of tangible personal property as defined
31 herein and who leases or rents such property within the state.

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

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

4 (j)1. At the rate of 6 percent on charges for all:

5 a. Detective, burglar protection, and other protection
6 services (SIC Industry Numbers 7381 and 7382). Any law
7 enforcement officer, as defined in s. 943.10, who is
8 performing approved duties as determined by his or her local
9 law enforcement agency in his or her capacity as a law
10 enforcement officer, and who is subject to the direct and
11 immediate command of his or her law enforcement agency, and in
12 the law enforcement officer's uniform as authorized by his or
13 her law enforcement agency, is performing law enforcement and
14 public safety services and is not performing detective,
15 burglar protection, or other protective services, if the law
16 enforcement officer is performing his or her approved duties
17 in a geographical area in which the law enforcement officer
18 has arrest jurisdiction. Such law enforcement and public
19 safety services are not subject to tax irrespective of whether
20 the duty is characterized as "extra duty," "off-duty," or
21 "secondary employment," and irrespective of whether the
22 officer is paid directly or through the officer's agency by an
23 outside source. The term "law enforcement officer" includes
24 full-time or part-time law enforcement officers, and any
25 auxiliary law enforcement officer, when such auxiliary law
26 enforcement officer is working under the direct supervision of
27 a full-time or part-time law enforcement officer.

28 b. Nonresidential cleaning and nonresidential pest
29 control services (SIC Industry Group Number 734).

30 c. Tanning salon services, as described in SIC
31 Industry Group Number 7299.

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 d. Services provided by dance studios, dance schools,
2 and dance halls (SIC Industry Group Number 7911).

3 e. Radio and television broadcasting rights and music
4 license fees, as described in SIC Industry Group Number 6794.

5 f. Promotion-based advertising, such as coupon
6 promotions and event-based promotions.

7 g. Computer-programming services, systems-design
8 services, data-processing services, and other computer-related
9 services (SIC Industry Group Numbers 7371, 7373, 7374, and
10 7379).

11 h. Professional sports clubs operators and promoters
12 services (SIC Industry Group Number 794).

13 i. Management Services, management-consulting
14 services, and public-relations services (SIC Industry Group
15 Number 874).

16 2. As used in this paragraph, "SIC" means those
17 classifications contained in the Standard Industrial
18 Classification Manual, 1987, as published by the Office of
19 Management and Budget, Executive Office of the President.

20 3. Charges for a service taxable under this paragraph
21 which is detective,-burglar-protection,-and-other-protection
22 security-services performed in this state but used outside
23 this state are exempt from taxation. Charges for a service
24 taxable under this paragraph which is detective,-burglar
25 protection,-and-other-protection-security-services performed
26 outside this state and used in this state are subject to tax.

27 4. If a transaction involves both the sale or use of a
28 service taxable under this paragraph and the sale or use of a
29 service or any other item not taxable under this chapter, the
30 consideration paid must be separately identified and stated
31 with respect to the taxable and exempt portions of the

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 transaction or the entire transaction shall be presumed
2 taxable. The burden shall be on the seller of the service or
3 the purchaser of the service, whichever applicable, to
4 overcome this presumption by providing documentary evidence as
5 to which portion of the transaction is exempt from tax. The
6 department is authorized to adjust the amount of consideration
7 identified as the taxable and exempt portions of the
8 transaction; however, a determination that the taxable and
9 exempt portions are inaccurately stated and that the
10 adjustment is applicable must be supported by substantial
11 competent evidence.

12 5. Each seller of services subject to sales tax
13 pursuant to this paragraph shall maintain a monthly log
14 showing each transaction for which sales tax was not collected
15 because the services meet the requirements of subparagraph 3.
16 for out-of-state use. The log must identify the purchaser's
17 name, location and mailing address, and federal employer
18 identification number, if a business, or the social security
19 number, if an individual, the service sold, the price of the
20 service, the date of sale, the reason for the exemption, and
21 the sales invoice number. The monthly log shall be maintained
22 pursuant to the same requirements and subject to the same
23 penalties imposed for the keeping of similar records pursuant
24 to this chapter.

25 Section 29. Effective July 1, 2003, paragraph (j) of
26 subsection (1) of section 212.05, Florida Statutes, is amended
27 to read:

28 212.05 Sales, storage, use tax.--It is hereby declared
29 to be the legislative intent that every person is exercising a
30 taxable privilege who engages in the business of selling
31 tangible personal property at retail in this state, including

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 the business of making mail order sales, or who rents or
2 furnishes any of the things or services taxable under this
3 chapter, or who stores for use or consumption in this state
4 any item or article of tangible personal property as defined
5 herein and who leases or rents such property within the state.

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

9 (j)1. At the rate of 6 percent on charges for all:

10 a. Detective, burglar protection, and other protection
11 services (SIC Industry Numbers 7381 and 7382). Any law
12 enforcement officer, as defined in s. 943.10, who is
13 performing approved duties as determined by his or her local
14 law enforcement agency in his or her capacity as a law
15 enforcement officer, and who is subject to the direct and
16 immediate command of his or her law enforcement agency, and in
17 the law enforcement officer's uniform as authorized by his or
18 her law enforcement agency, is performing law enforcement and
19 public safety services and is not performing detective,
20 burglar protection, or other protective services, if the law
21 enforcement officer is performing his or her approved duties
22 in a geographical area in which the law enforcement officer
23 has arrest jurisdiction. Such law enforcement and public
24 safety services are not subject to tax irrespective of whether
25 the duty is characterized as "extra duty," "off-duty," or
26 "secondary employment," and irrespective of whether the
27 officer is paid directly or through the officer's agency by an
28 outside source. The term "law enforcement officer" includes
29 full-time or part-time law enforcement officers, and any
30 auxiliary law enforcement officer, when such auxiliary law
31 enforcement officer is working under the direct supervision of

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 a full-time or part-time law enforcement officer.

2 b. Nonresidential cleaning and nonresidential pest
3 control services (SIC Industry Group Number 734).

4 ~~e.---Tanning-salon-services,-as-described-in-SIC
5 Industry-Group-Number-7299.-~~

6 ~~d.---Services-provided-by-dance-studios,-dance-schools,-
7 and-dance-halls-(SIC-Industry-Group-Number-7911)-~~

8 ~~e.---Radio-and-television-broadcasting-rights-and-music
9 license-fees,-as-described-in-SIC-Industry-Group-Number-6794.-~~

10 ~~f.---Promotion-based-advertising,-such-as-coupon
11 promotions-and-event-based-promotions.-~~

12 ~~g.---Computer-programming-services,-systems-design
13 services,-data-processing-services,-and-other-computer-related
14 services-(SIC-Industry-Group-Numbers-7371,-7373,-7374,-and
15 7379)-~~

16 ~~h.---Professional-sports-clubs-operators-and-promoters
17 services-(SIC-Industry-Group-Number-794)-~~

18 ~~i.---Management-Services,-management-consulting
19 services,-and-public-relations-services-(SIC-Industry-Group
20 Number-874)-~~

21 2. As used in this paragraph, "SIC" means those
22 classifications contained in the Standard Industrial
23 Classification Manual, 1987, as published by the Office of
24 Management and Budget, Executive Office of the President.

25 3. Charges for detective, burglar protection, and
26 other protection security services ~~a-service-taxable-under~~
27 ~~this-paragraph-which-is~~ performed in this state but used
28 outside this state are exempt from taxation. Charges for
29 detective, burglar protection, and other protection security
30 services ~~a-service-taxable-under-this-paragraph-which-is~~
31 performed outside this state and used in this state are

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 subject to tax.

2 4. If a transaction involves both the sale or use of a
3 service taxable under this paragraph and the sale or use of a
4 service or any other item not taxable under this chapter, the
5 consideration paid must be separately identified and stated
6 with respect to the taxable and exempt portions of the
7 transaction or the entire transaction shall be presumed
8 taxable. The burden shall be on the seller of the service or
9 the purchaser of the service, whichever applicable, to
10 overcome this presumption by providing documentary evidence as
11 to which portion of the transaction is exempt from tax. The
12 department is authorized to adjust the amount of consideration
13 identified as the taxable and exempt portions of the
14 transaction; however, a determination that the taxable and
15 exempt portions are inaccurately stated and that the
16 adjustment is applicable must be supported by substantial
17 competent evidence.

18 5. Each seller of services subject to sales tax
19 pursuant to this paragraph shall maintain a monthly log
20 showing each transaction for which sales tax was not collected
21 because the services meet the requirements of subparagraph 3.
22 for out-of-state use. The log must identify the purchaser's
23 name, location and mailing address, and federal employer
24 identification number, if a business, or the social security
25 number, if an individual, the service sold, the price of the
26 service, the date of sale, the reason for the exemption, and
27 the sales invoice number. The monthly log shall be maintained
28 pursuant to the same requirements and subject to the same
29 penalties imposed for the keeping of similar records pursuant
30 to this chapter.

31 Section 30. Paragraph (b) of subsection (5) of section

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 212.07, Florida Statutes, is amended to read:

2 212.07 Sales, storage, use tax; tax added to purchase
3 price; dealer not to absorb; liability of purchasers who
4 cannot prove payment of the tax; penalties; general
5 exemptions.--

6 (5)

7 (b) Sales of race horses at claiming races are
8 taxable; ~~however, if sufficient information is provided by~~
9 ~~race track officials to properly administer the tax, sales tax~~
10 ~~is due only on the maximum single amount for which a horse is~~
11 ~~sold at all races at which it is claimed during an entire~~
12 ~~racineg season.~~

13 Section 31. Effective July 1, 2003, paragraph (b) of
14 subsection (5) of section 212.07, Florida Statutes, is amended
15 to read:

16 212.07 Sales, storage, use tax; tax added to purchase
17 price; dealer not to absorb; liability of purchasers who
18 cannot prove payment of the tax; penalties; general
19 exemptions.--

20 (5)

21 (b) Sales of race horses at claiming races are
22 taxable; however, if sufficient information is provided by
23 race track officials to properly administer the tax, sales tax
24 is due only on the maximum single amount for which a horse is
25 sold at all races at which it is claimed during an entire
26 racineg season.

27 Section 32. Subsection (7) of section 212.08, Florida
28 Statutes, is amended to read:

29 212.08 Sales, rental, use, consumption, distribution,
30 and storage tax; specified exemptions.--The sale at retail,
31 the rental, the use, the consumption, the distribution, and

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 the storage to be used or consumed in this state of the
2 following are hereby specifically exempt from the tax imposed
3 by this chapter.

4 (7) MISCELLANEOUS EXEMPTIONS.--

5 (a) Artificial commemorative flowers.--Exempt from the
6 tax imposed by this chapter is the sale of artificial
7 commemorative flowers by bona fide nationally chartered
8 veterans' organizations.

9 (b) Boiler fuels.--When purchased for use as a
10 combustible fuel, purchases of natural gas, residual oil,
11 recycled oil, waste oil, solid waste material, coal, sulfur,
12 wood, wood residues or wood bark used in an industrial
13 manufacturing, processing, compounding, or production process
14 at a fixed location in this state are exempt from the taxes
15 imposed by this chapter; however, such exemption shall not be
16 allowed unless the purchaser signs a certificate stating that
17 the fuel to be exempted is for the exclusive use designated
18 herein. This exemption does not apply to the use of boiler
19 fuels that are not used in manufacturing, processing,
20 compounding, or producing items of tangible personal property
21 for sale, or to the use of boiler fuels used by any firm
22 subject to regulation by the Division of Hotels and
23 Restaurants of the Department of Business and Professional
24 Regulation.

25 (c) Crustacea bait.--Also exempt from the tax imposed
26 by this chapter is the purchase by commercial fishers of bait
27 intended solely for use in the entrapment of *Callinectes*
28 *sapidus* and *Menippe mercenaria*.

29 (d) Feeds.--Feeds for poultry, ~~estriches,~~ and
30 livestock, including ~~raehorses~~ and dairy cows, are exempt.

31 (e) Film rentals.--Film rentals are exempt when an

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 admission is charged for viewing such film, and license fees
2 and direct charges for films, videotapes, and transcriptions
3 used by television or radio stations or networks are exempt.

4 (f) Flags.--Also exempt are sales of the flag of the
5 United States and the official state flag of Florida.

6 (g) Florida Retired Educators Association and its
7 local chapters.--Also exempt from payment of the tax imposed
8 by this chapter are purchases of office supplies, equipment,
9 and publications made by the Florida Retired Educators
10 Association and its local chapters.

11 (h) Guide dogs for the blind.--Also exempt are the
12 sale or rental of guide dogs for the blind, commonly referred
13 to as "seeing-eye dogs," and the sale of food or other items
14 for such guide dogs.

15 1. The department shall issue a consumer's certificate
16 of exemption to any blind person who holds an identification
17 card as provided for in s. 413.091 and who either owns or
18 rents, or contemplates the ownership or rental of, a guide dog
19 for the blind. The consumer's certificate of exemption shall
20 be issued without charge and shall be of such size as to be
21 capable of being carried in a wallet or billfold.

22 2. The department shall make such rules concerning
23 items exempt from tax under the provisions of this paragraph
24 as may be necessary to provide that any person authorized to
25 have a consumer's certificate of exemption need only present
26 such a certificate at the time of paying for exempt goods and
27 shall not be required to pay any tax thereon.

28 (i) Hospital meals and rooms.--Also exempt from
29 payment of the tax imposed by this chapter on rentals and
30 meals are patients and inmates of any hospital or other
31 physical plant or facility designed and operated primarily for

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 the care of persons who are ill, aged, infirm, mentally or
2 physically incapacitated, or otherwise dependent on special
3 care or attention. Residents of a home for the aged are exempt
4 from payment of taxes on meals provided through the facility.
5 A home for the aged is defined as a facility that is licensed
6 or certified in part or in whole under chapter 400 or chapter
7 651, or that is financed by a mortgage loan made or insured by
8 the United States Department of Housing and Urban Development
9 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),
10 s. 232, or s. 236 of the National Housing Act, or other such
11 similar facility designed and operated primarily for the care
12 of the aged.

13 (j) Household fuels.--Also exempt from payment of the
14 tax imposed by this chapter are sales of utilities to
15 residential households or owners of residential models in this
16 state by utility companies who pay the gross receipts tax
17 imposed under s. 203.01, and sales of fuel to residential
18 households or owners of residential models, including oil,
19 kerosene, liquefied petroleum gas, coal, wood, and other fuel
20 products used in the household or residential model for the
21 purposes of heating, cooking, lighting, and refrigeration,
22 regardless of whether such sales of utilities and fuels are
23 separately metered and billed direct to the residents or are
24 metered and billed to the landlord. If any part of the utility
25 or fuel is used for a nonexempt purpose, the entire sale is
26 taxable. The landlord shall provide a separate meter for
27 nonexempt utility or fuel consumption. For the purposes of
28 this paragraph, licensed family day care homes shall also be
29 exempt.

30 (k) Meals provided by certain nonprofit
31 organizations.--There is exempt from the tax imposed by this

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 chapter the sale of prepared meals by a nonprofit volunteer
2 organization to handicapped, elderly, or indigent persons when
3 such meals are delivered as a charitable function by the
4 organization to such persons at their places of residence.

5 (l) Organizations providing special educational,
6 cultural, recreational, and social benefits to minors.--Also
7 exempt from the tax imposed by this chapter are sales or
8 leases to and sales of donated property by nonprofit
9 organizations which are incorporated pursuant to chapter 617
10 the primary purpose of which is providing activities that
11 contribute to the development of good character or good
12 sportsmanship, or to the educational or cultural development,
13 of minors. This exemption is extended only to that level of
14 the organization that has a salaried executive officer or an
15 elected nonsalaried executive officer. For the purpose of this
16 paragraph, the term "donated property" means any property
17 transferred to such nonprofit organization for less than 50
18 percent of its fair market value.

19 (m) Religious institutions.--

20 1. There are exempt from the tax imposed by this
21 chapter transactions involving sales or leases directly to
22 religious institutions when used in carrying on their
23 customary nonprofit religious activities or sales or leases of
24 tangible personal property by religious institutions having an
25 established physical place for worship at which nonprofit
26 religious services and activities are regularly conducted and
27 carried on.

28 2. As used in this paragraph, the term "religious
29 institutions" means churches, synagogues, and established
30 physical places for worship at which nonprofit religious
31 services and activities are regularly conducted and carried

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 on. The term "religious institutions" includes nonprofit
2 corporations the sole purpose of which is to provide free
3 transportation services to church members, their families, and
4 other church attendees. The term "religious institutions" also
5 includes nonprofit state, nonprofit district, or other
6 nonprofit governing or administrative offices the function of
7 which is to assist or regulate the customary activities of
8 religious institutions. The term "religious institutions" also
9 includes any nonprofit corporation that is qualified as
10 nonprofit under s. 501(c)(3) of the Internal Revenue Code of
11 1986, as amended, and that owns and operates a Florida
12 television station, at least 90 percent of the programming of
13 which station consists of programs of a religious nature and
14 the financial support for which, exclusive of receipts for
15 broadcasting from other nonprofit organizations, is
16 predominantly from contributions from the general public. The
17 term "religious institutions" also includes any nonprofit
18 corporation that is qualified as nonprofit under s. 501(c)(3)
19 of the Internal Revenue Code of 1986, as amended, the primary
20 activity of which is making and distributing audio recordings
21 of religious scriptures and teachings to blind or visually
22 impaired persons at no charge. The term "religious
23 institutions" also includes any nonprofit corporation that is
24 qualified as nonprofit under s. 501(c)(3) of the Internal
25 Revenue Code of 1986, as amended, the sole or primary function
26 of which is to provide, upon invitation, nonprofit religious
27 services, evangelistic services, religious education,
28 administrative assistance, or missionary assistance for a
29 church, synagogue, or established physical place of worship at
30 which nonprofit religious services and activities are
31 regularly conducted.

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 (n) Veterans' organizations.--

2 1. There are exempt from the tax imposed by this
3 chapter transactions involving sales or leases to qualified
4 veterans' organizations and their auxiliaries when used in
5 carrying on their customary veterans' organization activities.

6 2. As used in this paragraph, the term "veterans'
7 organizations" means nationally chartered or recognized
8 veterans' organizations, including, but not limited to,
9 Florida chapters of the Paralyzed Veterans of America,
10 Catholic War Veterans of the U.S.A., Jewish War Veterans of
11 the U.S.A., and the Disabled American Veterans, Department of
12 Florida, Inc., which hold current exemptions from federal
13 income tax under s. 501(c)(4) or (19) of the Internal Revenue
14 Code of 1986, as amended.

15 (o) Schools, colleges, and universities.--Also exempt
16 from the tax imposed by this chapter are sales or leases to
17 state tax-supported schools, colleges, or universities.

18 (p) Section 501(c)(3) organizations.--Also exempt from
19 the tax imposed by this chapter are sales or leases to
20 organizations determined by the Internal Revenue Service to be
21 currently exempt from federal income tax pursuant to s.
22 501(c)(3) of the Internal Revenue Code of 1986, as amended,
23 when such leases or purchases are used in carrying on their
24 customary nonprofit activities.

25 (q) Resource recovery equipment.--Also exempt is
26 resource recovery equipment which is owned and operated by or
27 on behalf of any county or municipality, certified by the
28 Department of Environmental Protection under the provisions of
29 s. 403.715.

30 (r) School books and school lunches.--This exemption
31 applies to school books used in regularly prescribed courses

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 of study, and to school lunches served in public, parochial,
 2 or nonprofit schools operated for and attended by pupils of
 3 grades K through 12. Yearbooks, magazines, newspapers,
 4 directories, bulletins, and similar publications distributed
 5 by such educational institutions to their students are also
 6 exempt. School books and food sold or served at community
 7 colleges and other institutions of higher learning are
 8 taxable.

9 ~~(s)--Tasting-beverages--Vinous-and-alcoholic-beverages~~
 10 ~~provided-by-distributors-or-vendors-for-the-purpose-of-"wine~~
 11 ~~tasting"-and-"spirituous-beverage-tasting"-as-contemplated~~
 12 ~~under-the-provisions-of-ss--564-06-and-565-12,-respectively,~~
 13 ~~are-exempt-from-the-tax-imposed-by-this-chapter-~~

14 ~~(s)(t)~~ Boats temporarily docked in state.--

15 1. Notwithstanding the provisions of chapter 328,
 16 pertaining to the registration of vessels, a boat upon which
 17 the state sales or use tax has not been paid is exempt from
 18 the use tax under this chapter if it enters and remains in
 19 this state for a period not to exceed a total of 20 days in
 20 any calendar year calculated from the date of first dockage or
 21 slippage at a facility, registered with the department, that
 22 rents dockage or slippage space in this state. If a boat
 23 brought into this state for use under this paragraph is placed
 24 in a facility, registered with the department, for repairs,
 25 alterations, refitting, or modifications and such repairs,
 26 alterations, refitting, or modifications are supported by
 27 written documentation, the 20-day period shall be tolled
 28 during the time the boat is physically in the care, custody,
 29 and control of the repair facility, including the time spent
 30 on sea trials conducted by the facility. The 20-day time
 31 period may be tolled only once within a calendar year when a

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 boat is placed for the first time that year in the physical
2 care, custody, and control of a registered repair facility;
3 however, the owner may request and the department may grant an
4 additional tolling of the 20-day period for purposes of
5 repairs that arise from a written guarantee given by the
6 registered repair facility, which guarantee covers only those
7 repairs or modifications made during the first tolled period.
8 Within 72 hours after the date upon which the registered
9 repair facility took possession of the boat, the facility must
10 have in its possession, on forms prescribed by the department,
11 an affidavit which states that the boat is under its care,
12 custody, and control and that the owner does not use the boat
13 while in the facility. Upon completion of the repairs,
14 alterations, refitting, or modifications, the registered
15 repair facility must, within 72 hours after the date of
16 release, have in its possession a copy of the release form
17 which shows the date of release and any other information the
18 department requires. The repair facility shall maintain a log
19 that documents all alterations, additions, repairs, and sea
20 trials during the time the boat is under the care, custody,
21 and control of the facility. The affidavit shall be
22 maintained by the registered repair facility as part of its
23 records for as long as required by s. 213.35. When, within 6
24 months after the date of its purchase, a boat is brought into
25 this state under this paragraph, the 6-month period provided
26 in s. 212.05(1)(a)2. or s. 212.06(8) shall be tolled.

27 2. During the period of repairs, alterations,
28 refitting, or modifications and during the 20-day period
29 referred to in subparagraph 1., the boat may be listed for
30 sale, contracted for sale, or sold exclusively by a broker or
31 dealer registered with the department without incurring a use

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 tax under this chapter; however, the sales tax levied under
2 this chapter applies to such sale.

3 3. The mere storage of a boat at a registered repair
4 facility does not qualify as a tax-exempt use in this state.

5 4. As used in this paragraph, "registered repair
6 facility" means:

7 a. A full-service facility that:

8 (I) Is located on a navigable body of water;

9 (II) Has haulout capability such as a dry dock, travel
10 lift, railway, or similar equipment to service craft under the
11 care, custody, and control of the facility;

12 (III) Has adequate piers and storage facilities to
13 provide safe berthing of vessels in its care, custody, and
14 control; and

15 (IV) Has necessary shops and equipment to provide
16 repair or warranty work on vessels under the care, custody,
17 and control of the facility;

18 b. A marina that:

19 (I) Is located on a navigable body of water;

20 (II) Has adequate piers and storage facilities to
21 provide safe berthing of vessels in its care, custody, and
22 control; and

23 (III) Has necessary shops and equipment to provide
24 repairs or warranty work on vessels; or

25 c. A shoreside facility that:

26 (I) Is located on a navigable body of water;

27 (II) Has adequate piers and storage facilities to
28 provide safe berthing of vessels in its care, custody, and
29 control; and

30 (III) Has necessary shops and equipment to provide
31 repairs or warranty work.

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 ~~(t)~~(u) Volunteer fire departments.--Also exempt are
2 firefighting and rescue service equipment and supplies
3 purchased by volunteer fire departments, duly chartered under
4 the Florida Statutes as corporations not for profit.

5 ~~(u)~~(v) Professional services.--

6 1. Also exempted are professional, insurance, or
7 personal service transactions that involve sales as
8 inconsequential elements for which no separate charges are
9 made.

10 2. The personal service transactions exempted pursuant
11 to subparagraph 1. do not exempt the sale of information
12 services involving the furnishing of printed, mimeographed, or
13 multigraphed matter, or matter duplicating written or printed
14 matter in any other manner, other than professional services
15 and services of employees, agents, or other persons acting in
16 a representative or fiduciary capacity or information services
17 furnished to newspapers and radio and television stations. As
18 used in this subparagraph, the term "information services"
19 includes the services of collecting, compiling, or analyzing
20 information of any kind or nature and furnishing reports
21 thereof to other persons.

22 3. This exemption does not apply to any service
23 warranty transaction taxable under s. 212.0506.

24 4. This exemption does not apply to any service
25 transaction taxable under s. 212.05(1)(j).

26 ~~(v)~~(w) Certain newspaper, magazine, and newsletter
27 subscriptions, shoppers, and community newspapers.--Likewise
28 exempt are newspaper, magazine, and newsletter subscriptions
29 in which the product is delivered to the customer by mail.
30 Also exempt are free, circulated publications that are
31 published on a regular basis, the content of which is

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 primarily advertising, and that are distributed through the
 2 mail, home delivery, or newsstands. The exemption for
 3 newspaper, magazine, and newsletter subscriptions which is
 4 provided in this paragraph applies only to subscriptions
 5 entered into after March 1, 1997.

6 (w)~~(*)~~ Sporting equipment brought into the
 7 state.--Sporting equipment brought into Florida, for a period
 8 of not more than 4 months in any calendar year, used by an
 9 athletic team or an individual athlete in a sporting event is
 10 exempt from the use tax if such equipment is removed from the
 11 state within 7 days after the completion of the event.

12 ~~(y)~~--Charter-fishing-vessels.--The-charge-for
 13 chartering-any-boat-or-vessel,-with-the-crew-furnished,-solely
 14 for-the-purpose-of-fishing-is-exempt-from-the-tax-imposed
 15 under-s.-212-04-or-s.-212-05.--This-exemption-does-not-apply
 16 to-any-charge-to-enter-or-stay-upon-any-"head-boat,"-party
 17 boat,-or-other-boat-or-vessel.--Nothing-in-this-paragraph
 18 shall-be-construed-to-exempt-any-boat-from-sales-or-use-tax
 19 upon-the-purchase-thereof-except-as-provided-in-paragraph-(t)
 20 and-s.-212-05-

21 (x)~~(z)~~ Vending machines sponsored by nonprofit or
 22 charitable organizations.--Also exempt are food or drinks for
 23 human consumption sold for 25 cents or less through a
 24 coin-operated vending machine sponsored by a nonprofit
 25 corporation qualified as nonprofit pursuant to s. 501(c)(3) or
 26 (4) of the Internal Revenue Code of 1986, as amended.

27 (y)~~(aa)~~ Certain commercial vehicles.--Also exempt is
 28 the sale, lease, or rental of a commercial motor vehicle as
 29 defined in s. 207.002(2), when the following conditions are
 30 met:

- 31 1. The sale, lease, or rental occurs between two

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 commonly owned and controlled corporations;

2 2. Such vehicle was titled and registered in this
3 state at the time of the sale, lease, or rental; and

4 3. Florida sales tax was paid on the acquisition of
5 such vehicle by the seller, lessor, or renter.

6 ~~(z)~~~~(bb)~~ Community cemeteries.--Also exempt are
7 purchases by any nonprofit corporation that has qualified
8 under s. 501(c)(13) of the Internal Revenue Code of 1986, as
9 amended, and is operated for the purpose of maintaining a
10 cemetery that was donated to the community by deed.

11 ~~(aa)~~~~(ee)~~ Works of art.--

12 1. Also exempt are works of art sold to or used by an
13 educational institution.

14 2. This exemption also applies to the sale to or use
15 in this state of any work of art by any person if it was
16 purchased or imported exclusively for the purpose of being
17 donated to any educational institution, or loaned to and made
18 available for display by any educational institution, provided
19 that the term of the loan agreement is for at least 10 years.

20 3. The exemption provided by this paragraph for
21 donations is allowed only if the person who purchased the work
22 of art transfers title to the donated work of art to an
23 educational institution. Such transfer of title shall be
24 evidenced by an affidavit meeting requirements established by
25 rule to document entitlement to the exemption. Nothing in this
26 paragraph shall preclude a work of art donated to an
27 educational institution from remaining in the possession of
28 the donor or purchaser, as long as title to the work of art
29 lies with the educational institution.

30 4. A work of art is presumed to have been purchased in
31 or imported into this state exclusively for loan as provided

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 in subparagraph 2., if it is so loaned or placed in storage in
2 preparation for such a loan within 90 days after purchase or
3 importation, whichever is later; but a work of art is not
4 deemed to be placed in storage in preparation for loan for
5 purposes of this exemption if it is displayed at any place
6 other than an educational institution.

7 5. The exemptions provided by this paragraph are
8 allowed only if the person who purchased the work of art gives
9 to the vendor an affidavit meeting the requirements,
10 established by rule, to document entitlement to the exemption.
11 The person who purchased the work of art shall forward a copy
12 of such affidavit to the Department of Revenue at the time it
13 is issued to the vendor.

14 6. The exemption for loans provided by subparagraph 2.
15 applies only for the period during which a work of art is in
16 the possession of the educational institution or is in storage
17 before transfer of possession to that institution; and when it
18 ceases to be so possessed or held, tax based upon the sales
19 price paid by the owner is payable, and the statute of
20 limitations provided in s. 95.091 shall begin to run at that
21 time. However, tax shall not become due if the work of art is
22 donated to an educational institution after the loan ceases.

23 7. Any educational institution to which a work of art
24 has been donated pursuant to this paragraph shall make
25 available to the department the title to the work of art and
26 any other relevant information. Any educational institution
27 which has received a work of art on loan pursuant to this
28 paragraph shall make available to the department information
29 relating to the work of art. Any educational institution that
30 transfers from its possession a work of art as defined by this
31 paragraph which has been loaned to it must notify the

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 Department of Revenue within 60 days after the transfer.

2 8. For purposes of the exemptions provided by this
3 paragraph, the term:

4 a. "Educational institutions" includes state
5 tax-supported, parochial, church, and nonprofit private
6 schools, colleges, or universities that conduct regular
7 classes and courses of study required for accreditation by or
8 membership in the Southern Association of Colleges and
9 Schools, the Florida Council of Independent Schools, or the
10 Florida Association of Christian Colleges and Schools, Inc.;
11 nonprofit private schools that conduct regular classes and
12 courses of study accepted for continuing education credit by a
13 board of the Division of Medical Quality Assurance of the
14 Department of Health; or nonprofit libraries, art galleries,
15 performing arts centers that provide educational programs to
16 school children, which programs involve performances or other
17 educational activities at the performing arts center and serve
18 a minimum of 50,000 school children a year, and museums open
19 to the public.

20 b. "Work of art" includes pictorial representations,
21 sculpture, jewelry, antiques, stamp collections and coin
22 collections, and other tangible personal property, the value
23 of which is attributable predominantly to its artistic,
24 historical, political, cultural, or social importance.

25 (bb)~~(dd)~~ Taxicab leases.--The lease of or license to
26 use a taxicab or taxicab-related equipment and services
27 provided by a taxicab company to an independent taxicab
28 operator are exempt, provided, however, the exemptions
29 provided under this paragraph only apply if sales or use tax
30 has been paid on the acquisition of the taxicab and its
31 related equipment.

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 ~~(cc)~~~~(ee)~~ Aircraft repair and maintenance labor
2 charges.--There shall be exempt from the tax imposed by this
3 chapter all labor charges for the repair and maintenance of
4 aircraft of more than 15,000 pounds maximum certified takeoff
5 weight and rotary wing aircraft of more than 10,000 pounds
6 maximum certified takeoff weight. Except as otherwise provided
7 in this chapter, charges for parts and equipment furnished in
8 connection with such labor charges are taxable.

9 ~~(dd)~~~~(ff)~~ Certain electricity or steam uses.--

10 1. Subject to the provisions of subparagraph 4.,
11 charges for electricity or steam used to operate machinery and
12 equipment at a fixed location in this state when such
13 machinery and equipment is used to manufacture, process,
14 compound, produce, or prepare for shipment items of tangible
15 personal property for sale, or to operate pollution control
16 equipment, recycling equipment, maintenance equipment, or
17 monitoring or control equipment used in such operations are
18 exempt to the extent provided in this paragraph. If 75 percent
19 or more of the electricity or steam used at the fixed location
20 is used to operate qualifying machinery or equipment, 100
21 percent of the charges for electricity or steam used at the
22 fixed location are exempt. If less than 75 percent but 50
23 percent or more of the electricity or steam used at the fixed
24 location is used to operate qualifying machinery or equipment,
25 50 percent of the charges for electricity or steam used at the
26 fixed location are exempt. If less than 50 percent of the
27 electricity or steam used at the fixed location is used to
28 operate qualifying machinery or equipment, none of the charges
29 for electricity or steam used at the fixed location are
30 exempt.

31 2. This exemption applies only to industries

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 classified under SIC Industry Major Group Numbers 10, 12, 13,
2 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
3 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
4 in this paragraph, "SIC" means those classifications contained
5 in the Standard Industrial Classification Manual, 1987, as
6 published by the Office of Management and Budget, Executive
7 Office of the President.

8 3. Possession by a seller of a written certification
9 by the purchaser, certifying the purchaser's entitlement to an
10 exemption permitted by this subsection, relieves the seller
11 from the responsibility of collecting the tax on the
12 nontaxable amounts, and the department shall look solely to
13 the purchaser for recovery of such tax if it determines that
14 the purchaser was not entitled to the exemption.

15 4. Such exemption shall be applied as follows:
16 beginning July 1, 2000, 100 percent of the charges for such
17 electricity or steam shall be exempt.

18 5. Notwithstanding any other provision in this
19 paragraph to the contrary, in order to receive the exemption
20 provided in this paragraph a taxpayer must first register with
21 the WAGES Program Business Registry established by the local
22 WAGES coalition for the area in which the taxpayer is located.
23 Such registration establishes a commitment on the part of the
24 taxpayer to hire WAGES program participants to the maximum
25 extent possible consistent with the nature of their business.

26 ~~(ee)~~ ~~(gg)~~ Fair associations.--Also exempt from the tax
27 imposed by this chapter is the sale, use, lease, rental, or
28 grant of a license to use, made directly to or by a fair
29 association, of real or tangible personal property; any charge
30 made by a fair association, or its agents, for parking,
31 admissions, or for temporary parking of vehicles used for

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 sleeping quarters; rentals, subleases, and sublicenses of real
2 or tangible personal property between the owner of the central
3 amusement attraction and any owner of an amusement ride, as
4 those terms are used in ss. 616.15(1)(b) and 616.242(3)(a),
5 for the furnishing of amusement rides at a public fair or
6 exposition; and other transactions of a fair association which
7 are incurred directly by the fair association in the
8 financing, construction, and operation of a fair, exposition,
9 or other event or facility that is authorized by s. 616.08. As
10 used in this paragraph, the terms "fair association" and
11 "public fair or exposition" have the same meaning as those
12 terms are defined in s. 616.001. This exemption does not apply
13 to the sale of tangible personal property made by a fair
14 association through an agent or independent contractor; sales
15 of admissions and tangible personal property by a
16 concessionaire, vendor, exhibitor, or licensee; or rentals and
17 subleases of tangible personal property or real property
18 between the owner of the central amusement attraction and a
19 concessionaire, vendor, exhibitor, or licensee, except for the
20 furnishing of amusement rides, which transactions are exempt.

21 ~~(ff)~~~~(hh)~~ Citizen support organizations.--Also exempt
22 from the tax imposed by this chapter are sales or leases to
23 nonprofit organizations that are incorporated under chapter
24 617 and that have been designated citizen support
25 organizations in support of state-funded environmental
26 programs or the management of state-owned lands in accordance
27 with s. 20.2551, or to support one or more state parks in
28 accordance with s. 258.015.

29 ~~(gg)~~~~(ii)~~ Florida Folk Festival.--There shall be exempt
30 from the tax imposed by this chapter income of a revenue
31 nature received from admissions to the Florida Folk Festival

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 held pursuant to s. 267.16 at the Stephen Foster State Folk
2 Culture Center, a unit of the state park system.

3 ~~(hh)~~~~(jj)~~ Solar energy systems.--Also exempt are solar
4 energy systems or any component thereof. The Florida Solar
5 Energy Center shall from time to time certify to the
6 department a list of equipment and requisite hardware
7 considered to be a solar energy system or a component thereof.
8 This exemption is repealed July 1, 2005.

9 ~~(ii)~~~~(kk)~~ Nonprofit cooperative hospital
10 laundries.--Also exempt from the tax imposed by this chapter
11 are sales or leases to nonprofit organizations that are
12 incorporated under chapter 617 and which are treated, for
13 federal income tax purposes, as cooperatives under subchapter
14 T of the Internal Revenue Code, whose sole purpose is to offer
15 laundry supplies and services to their members, which members
16 must all be exempt from federal income tax pursuant to s.
17 501(c)(3) of the Internal Revenue Code.

18 ~~(jj)~~~~(ll)~~ Complimentary meals.--Also exempt from the
19 tax imposed by this chapter are food or drinks that are
20 furnished as part of a packaged room rate by any person
21 offering for rent or lease any transient living accommodations
22 as described in s. 509.013(4)(a) which are licensed under part
23 I of chapter 509 and which are subject to the tax under s.
24 212.03, if a separate charge or specific amount for the food
25 or drinks is not shown. Such food or drinks are considered to
26 be sold at retail as part of the total charge for the
27 transient living accommodations. Moreover, the person offering
28 the accommodations is not considered to be the consumer of
29 items purchased in furnishing such food or drinks and may
30 purchase those items under conditions of a sale for resale.

31 ~~(kk)~~~~(mm)~~ Nonprofit corporation conducting the

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 correctional work programs.--Products sold pursuant to s.
2 946.515 by the corporation organized pursuant to part II of
3 chapter 946 are exempt from the tax imposed by this chapter.
4 This exemption applies retroactively to July 1, 1983.

5 ~~(ll)~~ ~~(nn)~~ Parent-teacher organizations, parent-teacher
6 associations, and schools having grades K through
7 12.--Parent-teacher organizations and associations qualified
8 as educational institutions as defined by sub-subparagraph
9 (aa)8.a. ~~(ee)8-a-~~ associated with schools having grades K
10 through 12, and schools having grades K through 12, may pay
11 tax to their suppliers on the cost price of school materials
12 and supplies purchased, rented, or leased for resale or rental
13 to students in grades K through 12, of items sold for
14 fundraising purposes, and of items sold through vending
15 machines located on the school premises, in lieu of collecting
16 the tax imposed by this chapter from the purchaser. This
17 paragraph also applies to food or beverages sold through
18 vending machines located in the student lunchroom or dining
19 room of a school having kindergarten through grade 12.

20 ~~(mm)~~ ~~(ee)~~ Mobile home lot improvements.--Items
21 purchased by developers for use in making improvements to a
22 mobile home lot owned by the developer may be purchased
23 tax-exempt as a sale for resale if made pursuant to a contract
24 that requires the developer to sell a mobile home to a
25 purchaser, place the mobile home on the lot, and make the
26 improvements to the lot for a single lump-sum price. The
27 developer must collect and remit sales tax on the entire
28 lump-sum price.

29 ~~(nn)~~ ~~(pp)~~ Veterans Administration.--When a veteran of
30 the armed forces purchases an aircraft, boat, mobile home,
31 motor vehicle, or other vehicle from a dealer pursuant to the

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 provisions of 38 U.S.C. s. 3902(a), or any successor provision
 2 of the United States Code, the amount that is paid directly to
 3 the dealer by the Veterans Administration is not taxable.
 4 However, any portion of the purchase price which is paid
 5 directly to the dealer by the veteran is taxable.

6 (oo)~~(qq)~~ Complimentary items.--There is exempt from
 7 the tax imposed by this chapter:

8 1. Any food or drink, whether or not cooked or
 9 prepared on the premises, provided without charge as a sample
 10 or for the convenience of customers by a dealer that primarily
 11 sells food product items at retail.

12 2. Any item given to a customer as part of a price
 13 guarantee plan related to point-of-sale errors by a dealer
 14 that primarily sells food products at retail.

15
 16 The exemptions in this paragraph do not apply to businesses
 17 with the primary activity of serving prepared meals or
 18 alcoholic beverages for immediate consumption.

19 (pp)~~(rr)~~ Donated foods or beverages.--Any food or
 20 beverage donated by a dealer that sells food products at
 21 retail to a food bank or an organization that holds a current
 22 exemption from federal corporate income tax pursuant to s.
 23 501(c) of the Internal Revenue Code of 1986, as amended, is
 24 exempt from the tax imposed by this chapter.

25 ~~(ss)--Raeing-degs.--The-sale-of-a-raeing-deg-by-its~~
 26 ~~owner-is-exempt-if-the-owner-is-also-the-breeder-of-the~~
 27 ~~animal-~~

28 (qq)~~(tt)~~ Equipment used in aircraft repair and
 29 maintenance.--There shall be exempt from the tax imposed by
 30 this chapter replacement engines, parts, and equipment used in
 31 the repair or maintenance of aircraft of more than 15,000

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 pounds maximum certified takeoff weight and rotary wing
2 aircraft of more than 10,300 pounds maximum certified takeoff
3 weight, when such parts or equipment are installed on such
4 aircraft that is being repaired or maintained in this state.

5 (rr)~~(uu)~~ Aircraft sales or leases.--The sale or lease
6 of an aircraft of more than 15,000 pounds maximum certified
7 takeoff weight for use by a common carrier is exempt from the
8 tax imposed by this chapter. As used in this paragraph,
9 "common carrier" means an airline operating under Federal
10 Aviation Administration regulations contained in Title 14,
11 chapter I, part 121 or part 129 of the Code of Federal
12 Regulations.

13 (ss)~~(vv)~~ Nonprofit water systems.--Sales or leases to
14 a not-for-profit corporation which holds a current exemption
15 from federal income tax under s. 501(c)(4) or (12) of the
16 Internal Revenue Code, as amended, are exempt from the tax
17 imposed by this chapter if the sole or primary function of the
18 corporation is to construct, maintain, or operate a water
19 system in this state.

20 (tt)~~(ww)~~ Library cooperatives.--Sales or leases to
21 library cooperatives certified under s. 257.41(2) are exempt
22 from the tax imposed by this chapter.

23 (uu)~~(xx)~~ Advertising agencies.--

24 1. As used in this paragraph, the term "advertising
25 agency" means any firm that is primarily engaged in the
26 business of providing advertising materials and services to
27 its clients.

28 2. The sale of advertising services by an advertising
29 agency to a client is exempt from the tax imposed by this
30 chapter. Also exempt from the tax imposed by this chapter are
31 items of tangible personal property such as photographic

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 negatives and positives, videos, films, galleys, mechanicals,
2 veloxes, illustrations, digital audiotapes, analog tapes,
3 printed advertisement copies, compact discs for the purpose of
4 recording, digital equipment, and artwork and the services
5 used to produce those items if the items are:

6 a. Sold to an advertising agency that is acting as an
7 agent for its clients pursuant to contract, and are created
8 for the performance of advertising services for the clients;

9 b. Produced, fabricated, manufactured, or otherwise
10 created by an advertising agency for its clients, and are used
11 in the performance of advertising services for the clients; or

12 c. Sold by an advertising agency to its clients in the
13 performance of advertising services for the clients, whether
14 or not the charges for these items are marked up or separately
15 stated.

16
17 The exemption provided by this subparagraph does not apply
18 when tangible personal property such as film, paper, and
19 videotapes is purchased to create items such as photographic
20 negatives and positives, videos, films, galleys, mechanicals,
21 veloxes, illustrations, and artwork that are sold to an
22 advertising agency or produced in-house by an advertising
23 agency on behalf of its clients.

24 3. The items exempted from tax under subparagraph 2.
25 and the creative services used by an advertising agency to
26 design the advertising for promotional goods such as displays,
27 display containers, exhibits, newspaper inserts, brochures,
28 catalogues, direct mail letters or flats, shirts, hats, pens,
29 pencils, key chains, or other printed goods or materials are
30 not subject to tax. However, when such promotional goods are
31 produced or reproduced for distribution, tax applies to the

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 sales price charged to the client for such promotional goods.

2 4. For items purchased by an advertising agency and
3 exempt from tax under this paragraph, possession of an
4 exemption certificate from the advertising agency certifying
5 the agency's entitlement to exemption relieves the vendor of
6 the responsibility of collecting the tax on the sale of such
7 items to the advertising agency, and the department shall look
8 solely to the advertising agency for recovery of tax if it
9 determines that the advertising agency was not entitled to the
10 exemption.

11 5. The exemptions provided by this paragraph apply
12 retroactively, except that all taxes that have been collected
13 must be remitted, and taxes that have been remitted before
14 July 1, 1999, on transactions that are subject to exemption
15 under this paragraph are not subject to refund.

16 6. The department may adopt rules that interpret or
17 define the provisions of these exemptions and provide examples
18 regarding the application of these exemptions.

19 ~~(vv)~~~~(yy)~~ Bullion.--The sale of gold, silver, or
20 platinum bullion, or any combination thereof, in a single
21 transaction is exempt if the sales price exceeds \$500. The
22 dealer must maintain proper documentation, as prescribed by
23 rule of the department, to identify that portion of a
24 transaction which involves the sale of gold, silver, or
25 platinum bullion and is exempt under this paragraph.

26 ~~(ww)~~~~(zz)~~ Certain repair and labor charges.--

27 1. Subject to the provisions of subparagraphs 2. and
28 3., there is exempt from the tax imposed by this chapter all
29 labor charges for the repair of, and parts and materials used
30 in the repair of and incorporated into, industrial machinery
31 and equipment which is used for the manufacture, processing,

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 | compounding, production, or preparation for shipping of items
2 | of tangible personal property at a fixed location within this
3 | state.

4 | 2. This exemption applies only to industries
5 | classified under SIC Industry Major Group Numbers 10, 12, 13,
6 | 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
7 | 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
8 | in this subparagraph, "SIC" means those classifications
9 | contained in the Standard Industrial Classification Manual,
10 | 1987, as published by the Office of Management and Budget,
11 | Executive Office of the President.

12 | 3. This exemption shall be applied as follows:

13 | a. Beginning July 1, 2000, 50 percent of such charges
14 | for repair parts and labor shall be exempt.

15 | b. Beginning July 1, 2001, 75 percent of such charges
16 | for repair parts and labor shall be exempt.

17 | c. Beginning July 1, 2002, 100 percent of such charges
18 | for repair parts and labor shall be exempt.

19 | ~~(xx){aaa}~~ Film and other printing supplies.--Also
20 | exempt are the following materials purchased, produced, or
21 | created by businesses classified under SIC Industry Numbers
22 | 275, 276, 277, 278, or 279 for use in producing graphic matter
23 | for sale: film, photographic paper, dyes used for embossing
24 | and engraving, artwork, typography, lithographic plates, and
25 | negatives. As used in this paragraph, "SIC" means those
26 | classifications contained in the Standard Industrial
27 | Classification Manual, 1987, as published by the Office of
28 | Management and Budget, Executive Office of the President.

29 | ~~(yy){bbb}~~ People-mover systems.--People-mover systems,
30 | and parts thereof, which are purchased or manufactured by
31 | contractors employed either directly by or as agents for the

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 United States Government, the state, a county, a municipality,
2 a political subdivision of the state, or the public operator
3 of a public-use airport as defined by s. 332.004(14) are
4 exempt from the tax imposed by this chapter when the systems
5 or parts go into or become part of publicly owned facilities.
6 In the case of contractors who manufacture and install such
7 systems and parts, this exemption extends to the purchase of
8 component parts and all other manufacturing and fabrication
9 costs. The department may provide a form to be used by
10 contractors to provide to suppliers of people-mover systems or
11 parts to certify the contractors' eligibility for the
12 exemption provided under this paragraph. As used in this
13 paragraph, "people-mover systems" includes wheeled passenger
14 vehicles and related control and power distribution systems
15 that are part of a transportation system for use by the
16 general public, regardless of whether such vehicles are
17 operator-controlled or driverless, self-propelled or propelled
18 by external power and control systems, or conducted on roads,
19 rails, guidebeams, or other permanent structures that are an
20 integral part of such transportation system. "Related control
21 and power distribution systems" includes any electrical or
22 electronic control or signaling equipment, but does not
23 include the embedded wiring, conduits, or cabling used to
24 transmit electrical or electronic signals among such control
25 equipment, power distribution equipment, signaling equipment,
26 and wheeled vehicles.

27 (zz)~~(eee)~~ Organizations providing crime prevention,
28 drunk driving prevention, or juvenile delinquency prevention
29 services.--Sales or leases to any nonprofit organization that
30 provides crime prevention services, drunk driving prevention
31 services, or juvenile delinquency prevention services that

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 benefit society as a whole are exempt from the tax imposed by
2 this chapter, if the organization holds a current exemption
3 from federal income tax under s. 501(c)(3) of the Internal
4 Revenue Code and the organization has as its sole or primary
5 purpose the provision of services that contribute to the
6 prevention of hardships caused by crime, drunk driving, or
7 juvenile delinquency.

8 ~~(ddd)~~ Florida Fire and Emergency Services
9 Foundation.--Sales or leases to the Florida Fire and Emergency
10 Services Foundation are exempt from the tax imposed by this
11 chapter.

12 ~~(eee)~~ Railroad roadway materials.--Also exempt
13 from the tax imposed by this chapter are railroad roadway
14 materials used in the construction, repair, or maintenance of
15 railways. Railroad roadway materials shall include rails,
16 ties, ballasts, communication equipment, signal equipment,
17 power transmission equipment, and any other track materials.

18
19 Exemptions provided to any entity by this subsection shall not
20 inure to any transaction otherwise taxable under this chapter
21 when payment is made by a representative or employee of such
22 entity by any means, including, but not limited to, cash,
23 check, or credit card even when that representative or
24 employee is subsequently reimbursed by such entity.

25 Section 33. Effective July 1, 2003, subsection (7) of
26 section 212.08, Florida Statutes, is amended to read:

27 212.08 Sales, rental, use, consumption, distribution,
28 and storage tax; specified exemptions.--The sale at retail,
29 the rental, the use, the consumption, the distribution, and
30 the storage to be used or consumed in this state of the
31 following are hereby specifically exempt from the tax imposed

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 by this chapter.

2 (7) MISCELLANEOUS EXEMPTIONS.--

3 (a) Artificial commemorative flowers.--Exempt from the
4 tax imposed by this chapter is the sale of artificial
5 commemorative flowers by bona fide nationally chartered
6 veterans' organizations.

7 (b) Boiler fuels.--When purchased for use as a
8 combustible fuel, purchases of natural gas, residual oil,
9 recycled oil, waste oil, solid waste material, coal, sulfur,
10 wood, wood residues or wood bark used in an industrial
11 manufacturing, processing, compounding, or production process
12 at a fixed location in this state are exempt from the taxes
13 imposed by this chapter; however, such exemption shall not be
14 allowed unless the purchaser signs a certificate stating that
15 the fuel to be exempted is for the exclusive use designated
16 herein. This exemption does not apply to the use of boiler
17 fuels that are not used in manufacturing, processing,
18 compounding, or producing items of tangible personal property
19 for sale, or to the use of boiler fuels used by any firm
20 subject to regulation by the Division of Hotels and
21 Restaurants of the Department of Business and Professional
22 Regulation.

23 (c) Crustacea bait.--Also exempt from the tax imposed
24 by this chapter is the purchase by commercial fishers of bait
25 intended solely for use in the entrapment of *Callinectes*
26 *sapidus* and *Menippe mercenaria*.

27 (d) Feeds.--Feeds for poultry, ostriches, and
28 livestock, including racehorses and dairy cows, are exempt.

29 (e) Film rentals.--Film rentals are exempt when an
30 admission is charged for viewing such film, and license fees
31 and direct charges for films, videotapes, and transcriptions

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 used by television or radio stations or networks are exempt.

2 (f) Flags.--Also exempt are sales of the flag of the
3 United States and the official state flag of Florida.

4 (g) Florida Retired Educators Association and its
5 local chapters.--Also exempt from payment of the tax imposed
6 by this chapter are purchases of office supplies, equipment,
7 and publications made by the Florida Retired Educators
8 Association and its local chapters.

9 (h) Guide dogs for the blind.--Also exempt are the
10 sale or rental of guide dogs for the blind, commonly referred
11 to as "seeing-eye dogs," and the sale of food or other items
12 for such guide dogs.

13 1. The department shall issue a consumer's certificate
14 of exemption to any blind person who holds an identification
15 card as provided for in s. 413.091 and who either owns or
16 rents, or contemplates the ownership or rental of, a guide dog
17 for the blind. The consumer's certificate of exemption shall
18 be issued without charge and shall be of such size as to be
19 capable of being carried in a wallet or billfold.

20 2. The department shall make such rules concerning
21 items exempt from tax under the provisions of this paragraph
22 as may be necessary to provide that any person authorized to
23 have a consumer's certificate of exemption need only present
24 such a certificate at the time of paying for exempt goods and
25 shall not be required to pay any tax thereon.

26 (i) Hospital meals and rooms.--Also exempt from
27 payment of the tax imposed by this chapter on rentals and
28 meals are patients and inmates of any hospital or other
29 physical plant or facility designed and operated primarily for
30 the care of persons who are ill, aged, infirm, mentally or
31 physically incapacitated, or otherwise dependent on special

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 care or attention. Residents of a home for the aged are exempt
2 from payment of taxes on meals provided through the facility.
3 A home for the aged is defined as a facility that is licensed
4 or certified in part or in whole under chapter 400 or chapter
5 651, or that is financed by a mortgage loan made or insured by
6 the United States Department of Housing and Urban Development
7 under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4),
8 s. 232, or s. 236 of the National Housing Act, or other such
9 similar facility designed and operated primarily for the care
10 of the aged.

11 (j) Household fuels.--Also exempt from payment of the
12 tax imposed by this chapter are sales of utilities to
13 residential households or owners of residential models in this
14 state by utility companies who pay the gross receipts tax
15 imposed under s. 203.01, and sales of fuel to residential
16 households or owners of residential models, including oil,
17 kerosene, liquefied petroleum gas, coal, wood, and other fuel
18 products used in the household or residential model for the
19 purposes of heating, cooking, lighting, and refrigeration,
20 regardless of whether such sales of utilities and fuels are
21 separately metered and billed direct to the residents or are
22 metered and billed to the landlord. If any part of the utility
23 or fuel is used for a nonexempt purpose, the entire sale is
24 taxable. The landlord shall provide a separate meter for
25 nonexempt utility or fuel consumption. For the purposes of
26 this paragraph, licensed family day care homes shall also be
27 exempt.

28 (k) Meals provided by certain nonprofit
29 organizations.--There is exempt from the tax imposed by this
30 chapter the sale of prepared meals by a nonprofit volunteer
31 organization to handicapped, elderly, or indigent persons when

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 such meals are delivered as a charitable function by the
2 organization to such persons at their places of residence.

3 (l) Organizations providing special educational,
4 cultural, recreational, and social benefits to minors.--Also
5 exempt from the tax imposed by this chapter are sales or
6 leases to and sales of donated property by nonprofit
7 organizations which are incorporated pursuant to chapter 617
8 the primary purpose of which is providing activities that
9 contribute to the development of good character or good
10 sportsmanship, or to the educational or cultural development,
11 of minors. This exemption is extended only to that level of
12 the organization that has a salaried executive officer or an
13 elected nonsalaried executive officer. For the purpose of this
14 paragraph, the term "donated property" means any property
15 transferred to such nonprofit organization for less than 50
16 percent of its fair market value.

17 (m) Religious institutions.--

18 1. There are exempt from the tax imposed by this
19 chapter transactions involving sales or leases directly to
20 religious institutions when used in carrying on their
21 customary nonprofit religious activities or sales or leases of
22 tangible personal property by religious institutions having an
23 established physical place for worship at which nonprofit
24 religious services and activities are regularly conducted and
25 carried on.

26 2. As used in this paragraph, the term "religious
27 institutions" means churches, synagogues, and established
28 physical places for worship at which nonprofit religious
29 services and activities are regularly conducted and carried
30 on. The term "religious institutions" includes nonprofit
31 corporations the sole purpose of which is to provide free

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 transportation services to church members, their families, and
2 other church attendees. The term "religious institutions" also
3 includes nonprofit state, nonprofit district, or other
4 nonprofit governing or administrative offices the function of
5 which is to assist or regulate the customary activities of
6 religious institutions. The term "religious institutions" also
7 includes any nonprofit corporation that is qualified as
8 nonprofit under s. 501(c)(3) of the Internal Revenue Code of
9 1986, as amended, and that owns and operates a Florida
10 television station, at least 90 percent of the programming of
11 which station consists of programs of a religious nature and
12 the financial support for which, exclusive of receipts for
13 broadcasting from other nonprofit organizations, is
14 predominantly from contributions from the general public. The
15 term "religious institutions" also includes any nonprofit
16 corporation that is qualified as nonprofit under s. 501(c)(3)
17 of the Internal Revenue Code of 1986, as amended, the primary
18 activity of which is making and distributing audio recordings
19 of religious scriptures and teachings to blind or visually
20 impaired persons at no charge. The term "religious
21 institutions" also includes any nonprofit corporation that is
22 qualified as nonprofit under s. 501(c)(3) of the Internal
23 Revenue Code of 1986, as amended, the sole or primary function
24 of which is to provide, upon invitation, nonprofit religious
25 services, evangelistic services, religious education,
26 administrative assistance, or missionary assistance for a
27 church, synagogue, or established physical place of worship at
28 which nonprofit religious services and activities are
29 regularly conducted.

30 (n) Veterans' organizations.--

31 1. There are exempt from the tax imposed by this

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 chapter transactions involving sales or leases to qualified
2 veterans' organizations and their auxiliaries when used in
3 carrying on their customary veterans' organization activities.

4 2. As used in this paragraph, the term "veterans'
5 organizations" means nationally chartered or recognized
6 veterans' organizations, including, but not limited to,
7 Florida chapters of the Paralyzed Veterans of America,
8 Catholic War Veterans of the U.S.A., Jewish War Veterans of
9 the U.S.A., and the Disabled American Veterans, Department of
10 Florida, Inc., which hold current exemptions from federal
11 income tax under s. 501(c)(4) or (19) of the Internal Revenue
12 Code of 1986, as amended.

13 (o) Schools, colleges, and universities.--Also exempt
14 from the tax imposed by this chapter are sales or leases to
15 state tax-supported schools, colleges, or universities.

16 (p) Section 501(c)(3) organizations.--Also exempt from
17 the tax imposed by this chapter are sales or leases to
18 organizations determined by the Internal Revenue Service to be
19 currently exempt from federal income tax pursuant to s.
20 501(c)(3) of the Internal Revenue Code of 1986, as amended,
21 when such leases or purchases are used in carrying on their
22 customary nonprofit activities.

23 (q) Resource recovery equipment.--Also exempt is
24 resource recovery equipment which is owned and operated by or
25 on behalf of any county or municipality, certified by the
26 Department of Environmental Protection under the provisions of
27 s. 403.715.

28 (r) School books and school lunches.--This exemption
29 applies to school books used in regularly prescribed courses
30 of study, and to school lunches served in public, parochial,
31 or nonprofit schools operated for and attended by pupils of

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 grades K through 12. Yearbooks, magazines, newspapers,
 2 directories, bulletins, and similar publications distributed
 3 by such educational institutions to their students are also
 4 exempt. School books and food sold or served at community
 5 colleges and other institutions of higher learning are
 6 taxable.

7 (s) Tasting beverages.--Vinous and alcoholic beverages
 8 provided by distributors or vendors for the purpose of "wine
 9 tasting" and "spirituous beverage tasting" as contemplated
 10 under the provisions of ss. 564.06 and 565.12, respectively,
 11 are exempt from the tax imposed by this chapter.

12 (t) ~~(s)~~ Boats temporarily docked in state.--

13 1. Notwithstanding the provisions of chapter 328,
 14 pertaining to the registration of vessels, a boat upon which
 15 the state sales or use tax has not been paid is exempt from
 16 the use tax under this chapter if it enters and remains in
 17 this state for a period not to exceed a total of 20 days in
 18 any calendar year calculated from the date of first dockage or
 19 slippage at a facility, registered with the department, that
 20 rents dockage or slippage space in this state. If a boat
 21 brought into this state for use under this paragraph is placed
 22 in a facility, registered with the department, for repairs,
 23 alterations, refitting, or modifications and such repairs,
 24 alterations, refitting, or modifications are supported by
 25 written documentation, the 20-day period shall be tolled
 26 during the time the boat is physically in the care, custody,
 27 and control of the repair facility, including the time spent
 28 on sea trials conducted by the facility. The 20-day time
 29 period may be tolled only once within a calendar year when a
 30 boat is placed for the first time that year in the physical
 31 care, custody, and control of a registered repair facility;

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 however, the owner may request and the department may grant an
2 additional tolling of the 20-day period for purposes of
3 repairs that arise from a written guarantee given by the
4 registered repair facility, which guarantee covers only those
5 repairs or modifications made during the first tolled period.
6 Within 72 hours after the date upon which the registered
7 repair facility took possession of the boat, the facility must
8 have in its possession, on forms prescribed by the department,
9 an affidavit which states that the boat is under its care,
10 custody, and control and that the owner does not use the boat
11 while in the facility. Upon completion of the repairs,
12 alterations, refitting, or modifications, the registered
13 repair facility must, within 72 hours after the date of
14 release, have in its possession a copy of the release form
15 which shows the date of release and any other information the
16 department requires. The repair facility shall maintain a log
17 that documents all alterations, additions, repairs, and sea
18 trials during the time the boat is under the care, custody,
19 and control of the facility. The affidavit shall be
20 maintained by the registered repair facility as part of its
21 records for as long as required by s. 213.35. When, within 6
22 months after the date of its purchase, a boat is brought into
23 this state under this paragraph, the 6-month period provided
24 in s. 212.05(1)(a)2. or s. 212.06(8) shall be tolled.

25 2. During the period of repairs, alterations,
26 refitting, or modifications and during the 20-day period
27 referred to in subparagraph 1., the boat may be listed for
28 sale, contracted for sale, or sold exclusively by a broker or
29 dealer registered with the department without incurring a use
30 tax under this chapter; however, the sales tax levied under
31 this chapter applies to such sale.

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 3. The mere storage of a boat at a registered repair
2 facility does not qualify as a tax-exempt use in this state.

3 4. As used in this paragraph, "registered repair
4 facility" means:

5 a. A full-service facility that:

6 (I) Is located on a navigable body of water;

7 (II) Has haulout capability such as a dry dock, travel
8 lift, railway, or similar equipment to service craft under the
9 care, custody, and control of the facility;

10 (III) Has adequate piers and storage facilities to
11 provide safe berthing of vessels in its care, custody, and
12 control; and

13 (IV) Has necessary shops and equipment to provide
14 repair or warranty work on vessels under the care, custody,
15 and control of the facility;

16 b. A marina that:

17 (I) Is located on a navigable body of water;

18 (II) Has adequate piers and storage facilities to
19 provide safe berthing of vessels in its care, custody, and
20 control; and

21 (III) Has necessary shops and equipment to provide
22 repairs or warranty work on vessels; or

23 c. A shoreside facility that:

24 (I) Is located on a navigable body of water;

25 (II) Has adequate piers and storage facilities to
26 provide safe berthing of vessels in its care, custody, and
27 control; and

28 (III) Has necessary shops and equipment to provide
29 repairs or warranty work.

30 (u)~~(t)~~ Volunteer fire departments.--Also exempt are
31 firefighting and rescue service equipment and supplies

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 purchased by volunteer fire departments, duly chartered under
2 the Florida Statutes as corporations not for profit.

3 (v)~~(u)~~ Professional services.--

4 1. Also exempted are professional, insurance, or
5 personal service transactions that involve sales as
6 inconsequential elements for which no separate charges are
7 made.

8 2. The personal service transactions exempted pursuant
9 to subparagraph 1. do not exempt the sale of information
10 services involving the furnishing of printed, mimeographed, or
11 multigraphed matter, or matter duplicating written or printed
12 matter in any other manner, other than professional services
13 and services of employees, agents, or other persons acting in
14 a representative or fiduciary capacity or information services
15 furnished to newspapers and radio and television stations. As
16 used in this subparagraph, the term "information services"
17 includes the services of collecting, compiling, or analyzing
18 information of any kind or nature and furnishing reports
19 thereof to other persons.

20 3. This exemption does not apply to any service
21 warranty transaction taxable under s. 212.0506.

22 4. This exemption does not apply to any service
23 transaction taxable under s. 212.05(1)(j).

24 (w)~~(v)~~ Certain newspaper, magazine, and newsletter
25 subscriptions, shoppers, and community newspapers.--Likewise
26 exempt are newspaper, magazine, and newsletter subscriptions
27 in which the product is delivered to the customer by mail.
28 Also exempt are free, circulated publications that are
29 published on a regular basis, the content of which is
30 primarily advertising, and that are distributed through the
31 mail, home delivery, or newsstands. The exemption for

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 newspaper, magazine, and newsletter subscriptions which is
2 provided in this paragraph applies only to subscriptions
3 entered into after March 1, 1997.

4 (x)~~(w)~~ Sporting equipment brought into the
5 state.--Sporting equipment brought into Florida, for a period
6 of not more than 4 months in any calendar year, used by an
7 athletic team or an individual athlete in a sporting event is
8 exempt from the use tax if such equipment is removed from the
9 state within 7 days after the completion of the event.

10 (y) Charter fishing vessels.--The charge for
11 chartering any boat or vessel, with the crew furnished, solely
12 for the purpose of fishing is exempt from the tax imposed
13 under s. 212.04 or s. 212.05. This exemption does not apply
14 to any charge to enter or stay upon any "head-boat," party
15 boat, or other boat or vessel. Nothing in this paragraph
16 shall be construed to exempt any boat from sales or use tax
17 upon the purchase thereof except as provided in paragraph (t)
18 and s. 212.05.

19 (z)~~(x)~~ Vending machines sponsored by nonprofit or
20 charitable organizations.--Also exempt are food or drinks for
21 human consumption sold for 25 cents or less through a
22 coin-operated vending machine sponsored by a nonprofit
23 corporation qualified as nonprofit pursuant to s. 501(c)(3) or
24 (4) of the Internal Revenue Code of 1986, as amended.

25 (aa)~~(y)~~ Certain commercial vehicles.--Also exempt is
26 the sale, lease, or rental of a commercial motor vehicle as
27 defined in s. 207.002(2), when the following conditions are
28 met:

29 1. The sale, lease, or rental occurs between two
30 commonly owned and controlled corporations;

31 2. Such vehicle was titled and registered in this

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 state at the time of the sale, lease, or rental; and

2 3. Florida sales tax was paid on the acquisition of
3 such vehicle by the seller, lessor, or renter.

4 (bb)~~(z)~~ Community cemeteries.--Also exempt are
5 purchases by any nonprofit corporation that has qualified
6 under s. 501(c)(13) of the Internal Revenue Code of 1986, as
7 amended, and is operated for the purpose of maintaining a
8 cemetery that was donated to the community by deed.

9 (cc)~~(aa)~~ Works of art.--

10 1. Also exempt are works of art sold to or used by an
11 educational institution.

12 2. This exemption also applies to the sale to or use
13 in this state of any work of art by any person if it was
14 purchased or imported exclusively for the purpose of being
15 donated to any educational institution, or loaned to and made
16 available for display by any educational institution, provided
17 that the term of the loan agreement is for at least 10 years.

18 3. The exemption provided by this paragraph for
19 donations is allowed only if the person who purchased the work
20 of art transfers title to the donated work of art to an
21 educational institution. Such transfer of title shall be
22 evidenced by an affidavit meeting requirements established by
23 rule to document entitlement to the exemption. Nothing in this
24 paragraph shall preclude a work of art donated to an
25 educational institution from remaining in the possession of
26 the donor or purchaser, as long as title to the work of art
27 lies with the educational institution.

28 4. A work of art is presumed to have been purchased in
29 or imported into this state exclusively for loan as provided
30 in subparagraph 2., if it is so loaned or placed in storage in
31 preparation for such a loan within 90 days after purchase or

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 importation, whichever is later; but a work of art is not
2 deemed to be placed in storage in preparation for loan for
3 purposes of this exemption if it is displayed at any place
4 other than an educational institution.

5 5. The exemptions provided by this paragraph are
6 allowed only if the person who purchased the work of art gives
7 to the vendor an affidavit meeting the requirements,
8 established by rule, to document entitlement to the exemption.
9 The person who purchased the work of art shall forward a copy
10 of such affidavit to the Department of Revenue at the time it
11 is issued to the vendor.

12 6. The exemption for loans provided by subparagraph 2.
13 applies only for the period during which a work of art is in
14 the possession of the educational institution or is in storage
15 before transfer of possession to that institution; and when it
16 ceases to be so possessed or held, tax based upon the sales
17 price paid by the owner is payable, and the statute of
18 limitations provided in s. 95.091 shall begin to run at that
19 time. However, tax shall not become due if the work of art is
20 donated to an educational institution after the loan ceases.

21 7. Any educational institution to which a work of art
22 has been donated pursuant to this paragraph shall make
23 available to the department the title to the work of art and
24 any other relevant information. Any educational institution
25 which has received a work of art on loan pursuant to this
26 paragraph shall make available to the department information
27 relating to the work of art. Any educational institution that
28 transfers from its possession a work of art as defined by this
29 paragraph which has been loaned to it must notify the
30 Department of Revenue within 60 days after the transfer.

31 8. For purposes of the exemptions provided by this

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 paragraph, the term:

2 a. "Educational institutions" includes state
3 tax-supported, parochial, church, and nonprofit private
4 schools, colleges, or universities that conduct regular
5 classes and courses of study required for accreditation by or
6 membership in the Southern Association of Colleges and
7 Schools, the Florida Council of Independent Schools, or the
8 Florida Association of Christian Colleges and Schools, Inc.;
9 nonprofit private schools that conduct regular classes and
10 courses of study accepted for continuing education credit by a
11 board of the Division of Medical Quality Assurance of the
12 Department of Health; or nonprofit libraries, art galleries,
13 performing arts centers that provide educational programs to
14 school children, which programs involve performances or other
15 educational activities at the performing arts center and serve
16 a minimum of 50,000 school children a year, and museums open
17 to the public.

18 b. "Work of art" includes pictorial representations,
19 sculpture, jewelry, antiques, stamp collections and coin
20 collections, and other tangible personal property, the value
21 of which is attributable predominantly to its artistic,
22 historical, political, cultural, or social importance.

23 ~~(dd)~~~~(bb)~~ Taxicab leases.--The lease of or license to
24 use a taxicab or taxicab-related equipment and services
25 provided by a taxicab company to an independent taxicab
26 operator are exempt, provided, however, the exemptions
27 provided under this paragraph only apply if sales or use tax
28 has been paid on the acquisition of the taxicab and its
29 related equipment.

30 ~~(ee)~~~~(ee)~~ Aircraft repair and maintenance labor
31 charges.--There shall be exempt from the tax imposed by this

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 chapter all labor charges for the repair and maintenance of
2 aircraft of more than 15,000 pounds maximum certified takeoff
3 weight and rotary wing aircraft of more than 10,000 pounds
4 maximum certified takeoff weight. Except as otherwise provided
5 in this chapter, charges for parts and equipment furnished in
6 connection with such labor charges are taxable.

7 ~~(ff)~~ Certain electricity or steam uses.--

8 1. Subject to the provisions of subparagraph 4.,
9 charges for electricity or steam used to operate machinery and
10 equipment at a fixed location in this state when such
11 machinery and equipment is used to manufacture, process,
12 compound, produce, or prepare for shipment items of tangible
13 personal property for sale, or to operate pollution control
14 equipment, recycling equipment, maintenance equipment, or
15 monitoring or control equipment used in such operations are
16 exempt to the extent provided in this paragraph. If 75 percent
17 or more of the electricity or steam used at the fixed location
18 is used to operate qualifying machinery or equipment, 100
19 percent of the charges for electricity or steam used at the
20 fixed location are exempt. If less than 75 percent but 50
21 percent or more of the electricity or steam used at the fixed
22 location is used to operate qualifying machinery or equipment,
23 50 percent of the charges for electricity or steam used at the
24 fixed location are exempt. If less than 50 percent of the
25 electricity or steam used at the fixed location is used to
26 operate qualifying machinery or equipment, none of the charges
27 for electricity or steam used at the fixed location are
28 exempt.

29 2. This exemption applies only to industries
30 classified under SIC Industry Major Group Numbers 10, 12, 13,
31 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
2 in this paragraph, "SIC" means those classifications contained
3 in the Standard Industrial Classification Manual, 1987, as
4 published by the Office of Management and Budget, Executive
5 Office of the President.

6 3. Possession by a seller of a written certification
7 by the purchaser, certifying the purchaser's entitlement to an
8 exemption permitted by this subsection, relieves the seller
9 from the responsibility of collecting the tax on the
10 nontaxable amounts, and the department shall look solely to
11 the purchaser for recovery of such tax if it determines that
12 the purchaser was not entitled to the exemption.

13 4. Such exemption shall be applied as follows:
14 beginning July 1, 2000, 100 percent of the charges for such
15 electricity or steam shall be exempt.

16 5. Notwithstanding any other provision in this
17 paragraph to the contrary, in order to receive the exemption
18 provided in this paragraph a taxpayer must first register with
19 the WAGES Program Business Registry established by the local
20 WAGES coalition for the area in which the taxpayer is located.
21 Such registration establishes a commitment on the part of the
22 taxpayer to hire WAGES program participants to the maximum
23 extent possible consistent with the nature of their business.

24 ~~(gg)~~ Fair associations.--Also exempt from the tax
25 imposed by this chapter is the sale, use, lease, rental, or
26 grant of a license to use, made directly to or by a fair
27 association, of real or tangible personal property; any charge
28 made by a fair association, or its agents, for parking,
29 admissions, or for temporary parking of vehicles used for
30 sleeping quarters; rentals, subleases, and sublicenses of real
31 or tangible personal property between the owner of the central

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 amusement attraction and any owner of an amusement ride, as
2 those terms are used in ss. 616.15(1)(b) and 616.242(3)(a),
3 for the furnishing of amusement rides at a public fair or
4 exposition; and other transactions of a fair association which
5 are incurred directly by the fair association in the
6 financing, construction, and operation of a fair, exposition,
7 or other event or facility that is authorized by s. 616.08. As
8 used in this paragraph, the terms "fair association" and
9 "public fair or exposition" have the same meaning as those
10 terms are defined in s. 616.001. This exemption does not apply
11 to the sale of tangible personal property made by a fair
12 association through an agent or independent contractor; sales
13 of admissions and tangible personal property by a
14 concessionaire, vendor, exhibitor, or licensee; or rentals and
15 subleases of tangible personal property or real property
16 between the owner of the central amusement attraction and a
17 concessionaire, vendor, exhibitor, or licensee, except for the
18 furnishing of amusement rides, which transactions are exempt.

19 (hh)~~{ff}~~ Citizen support organizations.--Also exempt
20 from the tax imposed by this chapter are sales or leases to
21 nonprofit organizations that are incorporated under chapter
22 617 and that have been designated citizen support
23 organizations in support of state-funded environmental
24 programs or the management of state-owned lands in accordance
25 with s. 20.2551, or to support one or more state parks in
26 accordance with s. 258.015.

27 (ii)~~{gg}~~ Florida Folk Festival.--There shall be exempt
28 from the tax imposed by this chapter income of a revenue
29 nature received from admissions to the Florida Folk Festival
30 held pursuant to s. 267.16 at the Stephen Foster State Folk
31 Culture Center, a unit of the state park system.

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 ~~(jj)~~~~(hh)~~ Solar energy systems.--Also exempt are solar
2 energy systems or any component thereof. The Florida Solar
3 Energy Center shall from time to time certify to the
4 department a list of equipment and requisite hardware
5 considered to be a solar energy system or a component thereof.
6 This exemption is repealed July 1, 2005.

7 ~~(kk)~~~~(ii)~~ Nonprofit cooperative hospital
8 laundries.--Also exempt from the tax imposed by this chapter
9 are sales or leases to nonprofit organizations that are
10 incorporated under chapter 617 and which are treated, for
11 federal income tax purposes, as cooperatives under subchapter
12 T of the Internal Revenue Code, whose sole purpose is to offer
13 laundry supplies and services to their members, which members
14 must all be exempt from federal income tax pursuant to s.
15 501(c)(3) of the Internal Revenue Code.

16 ~~(ll)~~~~(jj)~~ Complimentary meals.--Also exempt from the
17 tax imposed by this chapter are food or drinks that are
18 furnished as part of a packaged room rate by any person
19 offering for rent or lease any transient living accommodations
20 as described in s. 509.013(4)(a) which are licensed under part
21 I of chapter 509 and which are subject to the tax under s.
22 212.03, if a separate charge or specific amount for the food
23 or drinks is not shown. Such food or drinks are considered to
24 be sold at retail as part of the total charge for the
25 transient living accommodations. Moreover, the person offering
26 the accommodations is not considered to be the consumer of
27 items purchased in furnishing such food or drinks and may
28 purchase those items under conditions of a sale for resale.

29 ~~(mm)~~~~(kk)~~ Nonprofit corporation conducting the
30 correctional work programs.--Products sold pursuant to s.
31 946.515 by the corporation organized pursuant to part II of

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 chapter 946 are exempt from the tax imposed by this chapter.

2 This exemption applies retroactively to July 1, 1983.

3 ~~(nn)~~~~(ll)~~ Parent-teacher organizations, parent-teacher
4 associations, and schools having grades K through

5 12.--Parent-teacher organizations and associations qualified
6 as educational institutions as defined by sub-subparagraph

7 ~~(cc)~~8.a. ~~(aa)~~8-a. associated with schools having grades K

8 through 12, and schools having grades K through 12, may pay

9 tax to their suppliers on the cost price of school materials

10 and supplies purchased, rented, or leased for resale or rental

11 to students in grades K through 12, of items sold for

12 fundraising purposes, and of items sold through vending

13 machines located on the school premises, in lieu of collecting

14 the tax imposed by this chapter from the purchaser. This

15 paragraph also applies to food or beverages sold through

16 vending machines located in the student lunchroom or dining

17 room of a school having kindergarten through grade 12.

18 ~~(oo)~~~~(mm)~~ Mobile home lot improvements.--Items

19 purchased by developers for use in making improvements to a

20 mobile home lot owned by the developer may be purchased

21 tax-exempt as a sale for resale if made pursuant to a contract

22 that requires the developer to sell a mobile home to a

23 purchaser, place the mobile home on the lot, and make the

24 improvements to the lot for a single lump-sum price. The

25 developer must collect and remit sales tax on the entire

26 lump-sum price.

27 ~~(pp)~~~~(nn)~~ Veterans Administration.--When a veteran of

28 the armed forces purchases an aircraft, boat, mobile home,

29 motor vehicle, or other vehicle from a dealer pursuant to the

30 provisions of 38 U.S.C. s. 3902(a), or any successor provision

31 of the United States Code, the amount that is paid directly to

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 the dealer by the Veterans Administration is not taxable.
2 However, any portion of the purchase price which is paid
3 directly to the dealer by the veteran is taxable.

4 ~~(gg)~~ Complimentary items.--There is exempt from
5 the tax imposed by this chapter:

6 1. Any food or drink, whether or not cooked or
7 prepared on the premises, provided without charge as a sample
8 or for the convenience of customers by a dealer that primarily
9 sells food product items at retail.

10 2. Any item given to a customer as part of a price
11 guarantee plan related to point-of-sale errors by a dealer
12 that primarily sells food products at retail.

13
14 The exemptions in this paragraph do not apply to businesses
15 with the primary activity of serving prepared meals or
16 alcoholic beverages for immediate consumption.

17 ~~(rr)~~ Donated foods or beverages.--Any food or
18 beverage donated by a dealer that sells food products at
19 retail to a food bank or an organization that holds a current
20 exemption from federal corporate income tax pursuant to s.
21 501(c) of the Internal Revenue Code of 1986, as amended, is
22 exempt from the tax imposed by this chapter.

23 (ss) Racing dogs.--The sale of a racing dog by its
24 owner is exempt if the owner is also the breeder of the
25 animal.

26 ~~(tt)~~ Equipment used in aircraft repair and
27 maintenance.--There shall be exempt from the tax imposed by
28 this chapter replacement engines, parts, and equipment used in
29 the repair or maintenance of aircraft of more than 15,000
30 pounds maximum certified takeoff weight and rotary wing
31 aircraft of more than 10,300 pounds maximum certified takeoff

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 weight, when such parts or equipment are installed on such
2 aircraft that is being repaired or maintained in this state.

3 (uu)~~(rr)~~ Aircraft sales or leases.--The sale or lease
4 of an aircraft of more than 15,000 pounds maximum certified
5 takeoff weight for use by a common carrier is exempt from the
6 tax imposed by this chapter. As used in this paragraph,
7 "common carrier" means an airline operating under Federal
8 Aviation Administration regulations contained in Title 14,
9 chapter I, part 121 or part 129 of the Code of Federal
10 Regulations.

11 (vv)~~(ss)~~ Nonprofit water systems.--Sales or leases to
12 a not-for-profit corporation which holds a current exemption
13 from federal income tax under s. 501(c)(4) or (12) of the
14 Internal Revenue Code, as amended, are exempt from the tax
15 imposed by this chapter if the sole or primary function of the
16 corporation is to construct, maintain, or operate a water
17 system in this state.

18 (ww)~~(tt)~~ Library cooperatives.--Sales or leases to
19 library cooperatives certified under s. 257.41(2) are exempt
20 from the tax imposed by this chapter.

21 (xx)~~(uu)~~ Advertising agencies.--

22 1. As used in this paragraph, the term "advertising
23 agency" means any firm that is primarily engaged in the
24 business of providing advertising materials and services to
25 its clients.

26 2. The sale of advertising services by an advertising
27 agency to a client is exempt from the tax imposed by this
28 chapter. Also exempt from the tax imposed by this chapter are
29 items of tangible personal property such as photographic
30 negatives and positives, videos, films, galleys, mechanicals,
31 veloxes, illustrations, digital audiotapes, analog tapes,

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 printed advertisement copies, compact discs for the purpose of
2 recording, digital equipment, and artwork and the services
3 used to produce those items if the items are:

4 a. Sold to an advertising agency that is acting as an
5 agent for its clients pursuant to contract, and are created
6 for the performance of advertising services for the clients;

7 b. Produced, fabricated, manufactured, or otherwise
8 created by an advertising agency for its clients, and are used
9 in the performance of advertising services for the clients; or

10 c. Sold by an advertising agency to its clients in the
11 performance of advertising services for the clients, whether
12 or not the charges for these items are marked up or separately
13 stated.

14
15 The exemption provided by this subparagraph does not apply
16 when tangible personal property such as film, paper, and
17 videotapes is purchased to create items such as photographic
18 negatives and positives, videos, films, galleys, mechanicals,
19 veloxes, illustrations, and artwork that are sold to an
20 advertising agency or produced in-house by an advertising
21 agency on behalf of its clients.

22 3. The items exempted from tax under subparagraph 2.
23 and the creative services used by an advertising agency to
24 design the advertising for promotional goods such as displays,
25 display containers, exhibits, newspaper inserts, brochures,
26 catalogues, direct mail letters or flats, shirts, hats, pens,
27 pencils, key chains, or other printed goods or materials are
28 not subject to tax. However, when such promotional goods are
29 produced or reproduced for distribution, tax applies to the
30 sales price charged to the client for such promotional goods.

31 4. For items purchased by an advertising agency and

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 exempt from tax under this paragraph, possession of an
2 exemption certificate from the advertising agency certifying
3 the agency's entitlement to exemption relieves the vendor of
4 the responsibility of collecting the tax on the sale of such
5 items to the advertising agency, and the department shall look
6 solely to the advertising agency for recovery of tax if it
7 determines that the advertising agency was not entitled to the
8 exemption.

9 5. The exemptions provided by this paragraph apply
10 retroactively, except that all taxes that have been collected
11 must be remitted, and taxes that have been remitted before
12 July 1, 1999, on transactions that are subject to exemption
13 under this paragraph are not subject to refund.

14 6. The department may adopt rules that interpret or
15 define the provisions of these exemptions and provide examples
16 regarding the application of these exemptions.

17 ~~(yy)~~~~(ww)~~ Bullion.--The sale of gold, silver, or
18 platinum bullion, or any combination thereof, in a single
19 transaction is exempt if the sales price exceeds \$500. The
20 dealer must maintain proper documentation, as prescribed by
21 rule of the department, to identify that portion of a
22 transaction which involves the sale of gold, silver, or
23 platinum bullion and is exempt under this paragraph.

24 ~~(zz)~~~~(ww)~~ Certain repair and labor charges.--

25 1. Subject to the provisions of subparagraphs 2. and
26 3., there is exempt from the tax imposed by this chapter all
27 labor charges for the repair of, and parts and materials used
28 in the repair of and incorporated into, industrial machinery
29 and equipment which is used for the manufacture, processing,
30 compounding, production, or preparation for shipping of items
31 of tangible personal property at a fixed location within this

Bill No. Proposed Committee Bill 2Amendment No.  571026

1 state.

2 2. This exemption applies only to industries
3 classified under SIC Industry Major Group Numbers 10, 12, 13,
4 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
5 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
6 in this subparagraph, "SIC" means those classifications
7 contained in the Standard Industrial Classification Manual,
8 1987, as published by the Office of Management and Budget,
9 Executive Office of the President.

10 3. This exemption shall be applied as follows:

11 a. Beginning July 1, 2000, 50 percent of such charges
12 for repair parts and labor shall be exempt.

13 b. Beginning July 1, 2001, 75 percent of such charges
14 for repair parts and labor shall be exempt.

15 c. Beginning July 1, 2002, 100 percent of such charges
16 for repair parts and labor shall be exempt.

17 ~~(aaa)~~ Film and other printing supplies.--Also
18 exempt are the following materials purchased, produced, or
19 created by businesses classified under SIC Industry Numbers
20 275, 276, 277, 278, or 279 for use in producing graphic matter
21 for sale: film, photographic paper, dyes used for embossing
22 and engraving, artwork, typography, lithographic plates, and
23 negatives. As used in this paragraph, "SIC" means those
24 classifications contained in the Standard Industrial
25 Classification Manual, 1987, as published by the Office of
26 Management and Budget, Executive Office of the President.

27 ~~(bbb)~~ People-mover systems.--People-mover systems,
28 and parts thereof, which are purchased or manufactured by
29 contractors employed either directly by or as agents for the
30 United States Government, the state, a county, a municipality,
31 a political subdivision of the state, or the public operator

Bill No. Proposed Committee Bill 2Amendment No. _____  571026

1 of a public-use airport as defined by s. 332.004(14) are
2 exempt from the tax imposed by this chapter when the systems
3 or parts go into or become part of publicly owned facilities.
4 In the case of contractors who manufacture and install such
5 systems and parts, this exemption extends to the purchase of
6 component parts and all other manufacturing and fabrication
7 costs. The department may provide a form to be used by
8 contractors to provide to suppliers of people-mover systems or
9 parts to certify the contractors' eligibility for the
10 exemption provided under this paragraph. As used in this
11 paragraph, "people-mover systems" includes wheeled passenger
12 vehicles and related control and power distribution systems
13 that are part of a transportation system for use by the
14 general public, regardless of whether such vehicles are
15 operator-controlled or driverless, self-propelled or propelled
16 by external power and control systems, or conducted on roads,
17 rails, guidebeams, or other permanent structures that are an
18 integral part of such transportation system. "Related control
19 and power distribution systems" includes any electrical or
20 electronic control or signaling equipment, but does not
21 include the embedded wiring, conduits, or cabling used to
22 transmit electrical or electronic signals among such control
23 equipment, power distribution equipment, signaling equipment,
24 and wheeled vehicles.

25 (ccc)~~(zz)~~ Organizations providing crime prevention,
26 drunk driving prevention, or juvenile delinquency prevention
27 services.--Sales or leases to any nonprofit organization that
28 provides crime prevention services, drunk driving prevention
29 services, or juvenile delinquency prevention services that
30 benefit society as a whole are exempt from the tax imposed by
31 this chapter, if the organization holds a current exemption

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 from federal income tax under s. 501(c)(3) of the Internal
2 Revenue Code and the organization has as its sole or primary
3 purpose the provision of services that contribute to the
4 prevention of hardships caused by crime, drunk driving, or
5 juvenile delinquency.

6 (ddd)~~(aaa)~~ Florida Fire and Emergency Services
7 Foundation.--Sales or leases to the Florida Fire and Emergency
8 Services Foundation are exempt from the tax imposed by this
9 chapter.

10 (eee)~~(bbb)~~ Railroad roadway materials.--Also exempt
11 from the tax imposed by this chapter are railroad roadway
12 materials used in the construction, repair, or maintenance of
13 railways. Railroad roadway materials shall include rails,
14 ties, ballasts, communication equipment, signal equipment,
15 power transmission equipment, and any other track materials.

16
17 Exemptions provided to any entity by this subsection shall not
18 inure to any transaction otherwise taxable under this chapter
19 when payment is made by a representative or employee of such
20 entity by any means, including, but not limited to, cash,
21 check, or credit card even when that representative or
22 employee is subsequently reimbursed by such entity.

23
24 (Redesignate subsequent sections.)

25
26

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

28 And the title is amended as follows:

29 On page 2, line 29, after the semicolon,

30

31 insert:

Bill No. Proposed Committee Bill 2

Amendment No. _____



571026

1 amending s. 212.02, F.S.; redefining the term
2 "livestock" to exclude ostriches and
3 racehorses; repealing s. 212.031(9), F.S.,
4 relating to a tax exemption for the rental or
5 lease of a high school or college stadium
6 skybox; amending s. 212.04, F.S.; eliminating
7 the tax exemption provided for tickets sold for
8 certain nonprofit theater, opera, or ballet
9 productions; amending s. 212.05, F.S.;
10 providing that charges for services provided by
11 tanning salons, dance studios, dance schools,
12 and dance halls are taxable under chapter 212,
13 F.S.; providing that charges for broadcasting
14 rights and programming syndication services,
15 promotion-based advertising, computer
16 programming, systems design, data processing,
17 and other computer-related services are taxable
18 under chapter 212, F.S.; providing that charges
19 for the services of professional sports club
20 operators and promoters and management
21 services, management consulting services, and
22 public relations services are taxable under
23 chapter 212, F.S.; providing that charges for
24 certain services that are performed in this
25 state but used outside this state are exempt
26 from taxation; providing that charges for
27 certain services that are performed outside
28 this state but used in this state are subject
29 to taxation; amending s. 212.07, F.S.;
30 eliminating a tax exemption provided on the
31 markup on horses sold at claiming races;

Bill No. Proposed Committee Bill 2

Amendment No.



571026

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amending s. 212.08, F.S.; eliminating the tax exemption on the sale of feed for racehorses and ostriches, alcoholic beverages used by businesses for tasting, charges for chartering a fishing vessel, and the sale of racing dogs by breeders;