

CHAPTER 97-86

House Bill No. 499

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for certain complimentary meals; providing an effective date.

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

Section 1. Paragraph (nn) is added to subsection (7) of section 212.08, Florida Statutes, 1996 Supplement, to read:

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

(7) MISCELLANEOUS EXEMPTIONS.—

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

Section 2. This act shall take effect July 1, 1997.

Approved by the Governor May 23, 1997.

Filed in Office Secretary of State May 23, 1997.