

House Bill No. 1933

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; revising application of the exemption for non-profit water systems; providing an exemption for sales or leases to certain nonprofit organizations that provide crime prevention, drunk driving prevention, or juvenile delinquency prevention services; providing an exemption for sales or leases to the Florida Fire and Emergency Services Foundation; amending s. 265.289, F.S.; revising the definition of state theater contract organizations; amending s. 212.08, F.S., which provides a sales tax exemption for such organizations; revising said exemption; reenacting s. 265.2901(2), F.S., which relates to disposition of certain revenues of such organizations, to incorporate the amendment to s. 265.289, F.S., in a reference thereto; providing an effective date.

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

Section 1. Paragraph (aaa) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraphs (ggg) and (hhh) are added to said subsection, 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 chapter.

(7) MISCELLANEOUS EXEMPTIONS.—

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

(ggg) Organizations providing crime prevention, drunk driving prevention, or juvenile delinquency prevention services.—Sales or leases to any nonprofit organization that provides crime prevention services, drunk driving prevention services, or juvenile delinquency prevention services that benefit society as a whole are exempt from the tax imposed by this chapter, if the organization holds a current exemption from federal income tax under s. 501(c)(3) of the Internal Revenue Code and the organization has as its sole or primary purpose the provision of services that contribute to the prevention of hardships caused by crime, drunk driving, or juvenile delinquency.

(hhh) Florida Fire and Emergency Services Foundation.—Sales or leases to the Florida Fire and Emergency Services Foundation are exempt from the tax imposed by this chapter.

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

Section 2. Subsection (1) of section 265.289, Florida Statutes, is amended to read:

265.289 State theater contract organizations; audit information; admission fees.—

(1) DEFINITION.—For the purposes of this section, a “state theater contract organization” means an organization that:

(a) Receives funding pursuant to the Cultural Institutions Program authorized under s. 265.2861; or.

(b) Received funding from the Department of State as a state theater contract organization prior to October 1, 1990.

Section 3. Paragraph (r) of subsection (7) of section 212.08, Florida Statutes, is amended to read:

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

(7) MISCELLANEOUS EXEMPTIONS.—

(r) State theater contract organizations.—Also exempt from the tax imposed by this chapter are sales and leases to nonprofit organizations incorporated in accordance with chapter 617 which have qualified under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, and which have been designated as state theater contract organizations as provided in s. 265.289 are exempt from the tax imposed by this chapter.

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

Section 4. For the purpose of incorporating the amendment to section 265.289, Florida Statutes, in a reference thereto, subsection (2) of section 265.2901, Florida Statutes, is reenacted to read:

265.2901 Coconut Grove Playhouse Trust Fund.—

(2) All revenue received by the Department of State as a result of leasing the Coconut Grove Playhouse property in Miami, Florida; from the granting

of licenses for the use of the property; or from the operation of licensed concessions on the premises by anyone other than a state theater contract organization as defined in this chapter shall be deposited into the trust fund.

Section 5. This act shall take effect July 1, 2000.

Approved by the Governor June 5, 2000.

Filed in Office Secretary of State June 5, 2000.