

CHAPTER 97-205

House Bill No. 491

An act relating to citizen support organizations; amending s. 212.08, F.S.; clarifying a sales and use tax exemption for certain citizen support organizations; amending s. 370.0205, F.S.; providing for partnerships between the state and private entities for certain purposes; providing an effective date.

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

Section 1. Paragraph (kk) of subsection (7) of section 212.08, Florida Statutes, 1996 Supplement, 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 part.

(7) MISCELLANEOUS EXEMPTIONS.—

(kk) Citizen support organizations.—Beginning July 1, 1996, nonprofit organizations that are incorporated under chapter 617 or hold a current exemption from federal corporate income tax under s. 501(c)(3) of the United States Internal Revenue Code, as amended, and that have been designated citizen support organizations in support of state-funded environmental programs or the management of state-owned lands in accordance with s. 370.0205, or to support one or more state parks in accordance with s. 258.015 are exempt from the tax imposed by this chapter.

Section 2. Subsection (5) is added to section 370.0205, Florida Statutes, 1996 Supplement, to read:

370.0205 Citizen support organizations; use of property; audit; public records; partnerships.—

(5) PARTNERSHIPS.—

(a) The Legislature recognizes that many of the lands managed by the department need a variety of facilities to enhance the use and potential of such lands and that many of the department's programs are of interest to, and could benefit from the support of, local citizen groups. Such facilities and programs include, but are not limited to, improved access, camping areas, picnicking shelters, management offices and facilities, environmental education facilities and programs, and cleanup and restoration projects. The need for such facilities and programs has exceeded the ability of the state to provide funding in a timely manner with available moneys. The Legislature finds it to be in the public interest to provide incentives for partnerships with private entities whose intent is the production of additional revenues

to help enhance the use and potential of state property and environmental programs and projects funded by the department.

(b) The Legislature may annually appropriate funds, to be used as matching funds in conjunction with private donations, for capital improvement facilities development on state lands or the enhancement of department sponsored environmental programs or projects of local interest to citizen support organizations formed under this section. Citizen support organizations organized and operating for the benefit of the department may acquire private donations pursuant to this section and matching state funds for approved projects or programs may be provided in accordance with this subsection. The department is authorized to properly recognize and honor a private donor by placing a plaque or other appropriate designation noting the contribution to project or program facilities or by naming project or program facilities after the person or organization that provided matching funds.

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

Became a law without the Governor's approval May 30, 1997.

Filed in Office Secretary of State May 29, 1997.