

1                                   A bill to be entitled  
 2           An act relating to the tax on commercial real  
 3           property; amending s. 212.031, F.S.; providing certain  
 4           exemptions from the tax imposed on rental or license  
 5           fees charged for the use of commercial real property;  
 6           providing for the future repeal of s. 212.031, F.S.,  
 7           relating to the imposition of a tax on the rental or  
 8           license fees charged for the use of commercial real  
 9           property; amending ss. 212.0598, 212.0602, 288.1258,  
 10          338.234, and 341.840, F.S.; conforming provisions to  
 11          changes made by the act; conforming cross-references;  
 12          providing effective dates.

13  
 14   Be It Enacted by the Legislature of the State of Florida:

15  
 16          Section 1.   Section 212.031, Florida Statutes, is amended  
 17          to read:

18          212.031   Tax on rental or license fee for use of real  
 19          property.—

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

- 24                  1.   Assessed as agricultural property under s. 193.461.
- 25                  2.   Used exclusively as dwelling units.
- 26                  3.   Property subject to tax on parking, docking, or storage

27 spaces under s. 212.03(6).

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

37 5. A public or private street or right-of-way and poles,  
38 conduits, fixtures, and similar improvements located on such  
39 streets or rights-of-way, occupied or used by a utility or  
40 provider of communications services, as defined by s. 202.11,  
41 for utility or communications or television purposes. For  
42 purposes of this subparagraph, the term "utility" means any  
43 person providing utility services as defined in s. 203.012. This  
44 exception also applies to property, wherever located, on which  
45 the following are placed: towers, antennas, cables, accessory  
46 structures, or equipment, not including switching equipment,  
47 used in the provision of mobile communications services as  
48 defined in s. 202.11. For purposes of this chapter, towers used  
49 in the provision of mobile communications services, as defined  
50 in s. 202.11, are considered to be fixtures.

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

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

57           8.a. Property used at a port authority, as defined in s.  
58 315.02(2), exclusively for the purpose of oceangoing vessels or  
59 tugs docking, or such vessels mooring on property used by a port  
60 authority for the purpose of loading or unloading passengers or  
61 cargo onto or from such a vessel, or property used at a port  
62 authority for fueling such vessels, or to the extent that the  
63 amount paid for the use of any property at the port is based on  
64 the charge for the amount of tonnage actually imported or  
65 exported through the port by a tenant.

66           b. The amount charged for the use of any property at the  
67 port in excess of the amount charged for tonnage actually  
68 imported or exported shall remain subject to tax except as  
69 provided in sub-subparagraph a.

70           9. Property used as an integral part of the performance of  
71 qualified production services. As used in this subparagraph, the  
72 term "qualified production services" means any activity or  
73 service performed directly in connection with the production of  
74 a qualified motion picture, as defined in s. 212.06(1)(b), and  
75 includes:

76           a. Photography, sound and recording, casting, location  
77 managing and scouting, shooting, creation of special and optical  
78 effects, animation, adaptation (language, media, electronic, or

79 otherwise), technological modifications, computer graphics, set  
80 and stage support (such as electricians, lighting designers and  
81 operators, greensmen, prop managers and assistants, and grips),  
82 wardrobe (design, preparation, and management), hair and makeup  
83 (design, production, and application), performing (such as  
84 acting, dancing, and playing), designing and executing stunts,  
85 coaching, consulting, writing, scoring, composing,  
86 choreographing, script supervising, directing, producing,  
87 transmitting dailies, dubbing, mixing, editing, cutting,  
88 looping, printing, processing, duplicating, storing, and  
89 distributing;

90 b. The design, planning, engineering, construction,  
91 alteration, repair, and maintenance of real or personal property  
92 including stages, sets, props, models, paintings, and facilities  
93 principally required for the performance of those services  
94 listed in sub-subparagraph a.; and

95 c. Property management services directly related to  
96 property used in connection with the services described in sub-  
97 subparagraphs a. and b.

98  
99 This exemption will inure to the taxpayer upon presentation of  
100 the certificate of exemption issued to the taxpayer under the  
101 provisions of s. 288.1258.

102 10. Leased, subleased, licensed, or rented to a person  
103 providing food and drink concessionaire services within the  
104 premises of a convention hall, exhibition hall, auditorium,

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105 stadium, theater, arena, civic center, performing arts center,  
106 publicly owned recreational facility, or any business operated  
107 under a permit issued pursuant to chapter 550. A person  
108 providing retail concessionaire services involving the sale of  
109 food and drink or other tangible personal property within the  
110 premises of an airport shall be subject to tax on the rental of  
111 real property used for that purpose, but shall not be subject to  
112 the tax on any license to use the property. For purposes of this  
113 subparagraph, the term "sale" shall not include the leasing of  
114 tangible personal property.

115 11. Property occupied pursuant to an instrument calling  
116 for payments which the department has declared, in a Technical  
117 Assistance Advisement issued on or before March 15, 1993, to be  
118 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
119 Administrative Code; provided that this subparagraph shall only  
120 apply to property occupied by the same person before and after  
121 the execution of the subject instrument and only to those  
122 payments made pursuant to such instrument, exclusive of renewals  
123 and extensions thereof occurring after March 15, 1993.

124 12. Property used or occupied predominantly for space  
125 flight business purposes. As used in this subparagraph, "space  
126 flight business" means the manufacturing, processing, or  
127 assembly of a space facility, space propulsion system, space  
128 vehicle, satellite, or station of any kind possessing the  
129 capacity for space flight, as defined by s. 212.02(23), or  
130 components thereof, and also means the following activities

131 supporting space flight: vehicle launch activities, flight  
132 operations, ground control or ground support, and all  
133 administrative activities directly related thereto. Property  
134 shall be deemed to be used or occupied predominantly for space  
135 flight business purposes if more than 50 percent of the  
136 property, or improvements thereon, is used for one or more space  
137 flight business purposes. Possession by a landlord, lessor, or  
138 licensor of a signed written statement from the tenant, lessee,  
139 or licensee claiming the exemption shall relieve the landlord,  
140 lessor, or licensor from the responsibility of collecting the  
141 tax, and the department shall look solely to the tenant, lessee,  
142 or licensee for recovery of such tax if it determines that the  
143 exemption was not applicable.

144 13. Rented, leased, subleased, or licensed to a person  
145 providing telecommunications, data systems management, or  
146 Internet services at a publicly or privately owned convention  
147 hall, civic center, or meeting space at a public lodging  
148 establishment as defined in s. 509.013. This subparagraph  
149 applies only to that portion of the rental, lease, or license  
150 payment that is based upon a percentage of sales, revenue  
151 sharing, or royalty payments and not based upon a fixed price.  
152 This subparagraph is intended to be clarifying and remedial in  
153 nature and shall apply retroactively. This subparagraph does not  
154 provide a basis for an assessment of any tax not paid, or create  
155 a right to a refund of any tax paid, pursuant to this section  
156 before July 1, 2010.

157 (b) When a lease involves multiple use of real property  
158 wherein a part of the real property is subject to the tax  
159 herein, and a part of the property would be excluded from the  
160 tax under subparagraph (a)1., subparagraph (a)2., subparagraph  
161 (a)3., or subparagraph (a)5., the department shall determine,  
162 from the lease or license and such other information as may be  
163 available, that portion of the total rental charge which is  
164 exempt from the tax imposed by this section. The portion of the  
165 premises leased or rented by a for-profit entity providing a  
166 residential facility for the aged will be exempt on the basis of  
167 a pro rata portion calculated by combining the square footage of  
168 the areas used for residential units by the aged and for the  
169 care of such residents and dividing the resultant sum by the  
170 total square footage of the rented premises. For purposes of  
171 this section, the term "residential facility for the aged" means  
172 a facility that is licensed or certified in whole or in part  
173 under chapter 400, chapter 429, or chapter 651; or that provides  
174 residences to the elderly and is financed by a mortgage or loan  
175 made or insured by the United States Department of Housing and  
176 Urban Development under s. 202, s. 202 with a s. 8 subsidy, s.  
177 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act;  
178 or other such similar facility that provides residences  
179 primarily for the elderly.

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

183 collecting the rental or license fee. The total rent or license  
 184 fee charged for such real property shall include payments for  
 185 the granting of a privilege to use or occupy real property for  
 186 any purpose and shall include base rent, percentage rents, or  
 187 similar charges. Such charges shall be included in the total  
 188 rent or license fee subject to tax under this section whether or  
 189 not they can be attributed to the ability of the lessor's or  
 190 licensor's property as used or operated to attract customers.  
 191 Payments for intrinsically valuable personal property such as  
 192 franchises, trademarks, service marks, logos, or patents are not  
 193 subject to tax under this section. In the case of a contractual  
 194 arrangement that provides for both payments taxable as total  
 195 rent or license fee and payments not subject to tax, the tax  
 196 shall be based on a reasonable allocation of such payments and  
 197 shall not apply to that portion which is for the nontaxable  
 198 payments.

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

204 (e) The following amounts are exempt from the tax imposed  
 205 under this section on each lease or license of real property:

206 1. Effective January 1, 2016, the first \$10,000 of the  
 207 total rent or license fee subject to tax under this section that  
 208 is charged during the calendar year by the person charging or



209 collecting the rental or license fee to the tenant or person  
210 actually occupying, using, or entitled to the use of the  
211 property.

212 2. Effective January 1, 2017, the first \$20,000 of the  
213 total rent or license fee subject to tax under this section that  
214 is charged during the calendar year by the person charging or  
215 collecting the rental or license fee to the tenant or person  
216 actually occupying, using, or entitled to the use of the  
217 property.

218 3. Effective January 1, 2018, the first \$30,000 of the  
219 total rent or license fee subject to tax under this section that  
220 is charged during the calendar year by the person charging or  
221 collecting the rental or license fee to the tenant or person  
222 actually occupying, using, or entitled to the use of the  
223 property.

224 4. Effective January 1, 2019, the first \$40,000 of the  
225 total rent or license fee subject to tax under this section that  
226 is charged during the calendar year by the person charging or  
227 collecting the rental or license fee to the tenant or person  
228 actually occupying, using, or entitled to the use of the  
229 property.

230 5. Effective January 1, 2020, the first \$50,000 of the  
231 total rent or license fee subject to tax under this section that  
232 is charged during the calendar year by the person charging or  
233 collecting the rental or license fee to the tenant or person  
234 actually occupying, using, or entitled to the use of the

235 property.

236 6. Effective January 1, 2021, the first \$60,000 of the  
237 total rent or license fee subject to tax under this section that  
238 is charged during the calendar year by the person charging or  
239 collecting the rental or license fee to the tenant or person  
240 actually occupying, using, or entitled to the use of the  
241 property.

242 7. Effective January 1, 2022, the first \$70,000 of the  
243 total rent or license fee subject to tax under this section that  
244 is charged during the calendar year by the person charging or  
245 collecting the rental or license fee to the tenant or person  
246 actually occupying, using, or entitled to the use of the  
247 property.

248 8. Effective January 1, 2023, the first \$80,000 of the  
249 total rent or license fee subject to tax under this section that  
250 is charged during the calendar year by the person charging or  
251 collecting the rental or license fee to the tenant or person  
252 actually occupying, using, or entitled to the use of the  
253 property.

254 9. Effective January 1, 2024, the first \$90,000 of the  
255 total rent or license fee subject to tax under this section that  
256 is charged during the calendar year by the person charging or  
257 collecting the rental or license fee to the tenant or person  
258 actually occupying, using, or entitled to the use of the  
259 property.

260

261 For purposes of administering and implementing the exemptions  
 262 contained in this paragraph, the department has authority to  
 263 review any lease, license, or such other information as may be  
 264 available, to determine the total rental charge which is to be  
 265 subject to the applicable exemption. The department may adjust  
 266 the total rental charge subject to the exemption, as necessary,  
 267 to accurately reflect the intent, terms, duration, or subject of  
 268 one or more rental or license agreements.

269 (2) (a) The tenant or person actually occupying, using, or  
 270 entitled to the use of any property from which the rental or  
 271 license fee is subject to taxation under this section shall pay  
 272 the tax to his or her immediate landlord or other person  
 273 granting the right to such tenant or person to occupy or use  
 274 such real property.

275 (b) It is the further intent of this Legislature that only  
 276 one tax be collected on the rental or license fee payable for  
 277 the occupancy or use of any such property, that the tax so  
 278 collected shall not be pyramided by a progression of  
 279 transactions, and that the amount of the tax due the state shall  
 280 not be decreased by any such progression of transactions.

281 (3) The tax imposed by this section shall be in addition  
 282 to the total amount of the rental or license fee, shall be  
 283 charged by the lessor or person receiving the rent or payment in  
 284 and by a rental or license fee arrangement with the lessee or  
 285 person paying the rental or license fee, and shall be due and  
 286 payable at the time of the receipt of such rental or license fee

287 payment by the lessor or other person who receives the rental or  
288 payment. Notwithstanding any other provision of this chapter,  
289 the tax imposed by this section on the rental, lease, or license  
290 for the use of a convention hall, exhibition hall, auditorium,  
291 stadium, theater, arena, civic center, performing arts center,  
292 or publicly owned recreational facility to hold an event of not  
293 more than 7 consecutive days' duration shall be collected at the  
294 time of the payment for that rental, lease, or license but is  
295 not due and payable to the department until the first day of the  
296 month following the last day that the event for which the  
297 payment is made is actually held, and becomes delinquent on the  
298 21st day of that month. The owner, lessor, or person receiving  
299 the rent or license fee shall remit the tax to the department at  
300 the times and in the manner hereinafter provided for dealers to  
301 remit taxes under this chapter. The same duties imposed by this  
302 chapter upon dealers in tangible personal property respecting  
303 the collection and remission of the tax; the making of returns;  
304 the keeping of books, records, and accounts; and the compliance  
305 with the rules and regulations of the department in the  
306 administration of this chapter shall apply to and be binding  
307 upon all persons who manage any leases or operate real property,  
308 hotels, apartment houses, roominghouses, or tourist and trailer  
309 camps and all persons who collect or receive rents or license  
310 fees taxable under this chapter on behalf of owners or lessors.

311 (4) The tax imposed by this section shall constitute a  
312 lien on the property of the lessee or licensee of any real

313 estate in the same manner as, and shall be collectible as are,  
314 liens authorized and imposed by ss. 713.68 and 713.69.

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

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

327 (7) Utility charges subject to sales tax which are paid by  
328 a tenant to the lessor and which are part of a payment for the  
329 privilege or right to use or occupy real property are exempt  
330 from tax if the lessor has paid sales tax on the purchase of  
331 such utilities and the charges billed by the lessor to the  
332 tenant are separately stated and at the same or a lower price  
333 than those paid by the lessor.

334 (8) Charges by lessors to a lessee to cancel or terminate  
335 a lease agreement are presumed taxable if the lessor records  
336 such charges as rental income in its books and records. This  
337 presumption can be overcome by the provision of sufficient  
338 documentation by either the lessor or the lessee that such

339 charges were other than for the rental of real property.

340 (9) The rental, lease, sublease, or license for the use of  
 341 a skybox, luxury box, or other box seats for use during a high  
 342 school or college football game is exempt from the tax imposed  
 343 by this section when the charge for such rental, lease,  
 344 sublease, or license is imposed by a nonprofit sponsoring  
 345 organization which is qualified as nonprofit pursuant to s.  
 346 501(c)(3) of the Internal Revenue Code.

347 Section 2. Effective January 1, 2025, section 212.031,  
 348 Florida Statutes, is repealed.

349 Section 3. Effective January 1, 2025, subsection (2) of  
 350 section 212.0598, Florida Statutes, is amended to read:

351 212.0598 Special provisions; air carriers.—

352 (2) The basis of the tax shall be the ratio of Florida  
 353 mileage to total mileage as determined pursuant to chapter 220  
 354 and this section. The ratio shall be determined at the close of  
 355 the carrier's preceding fiscal year. However, during the fiscal  
 356 year in which the air carrier begins initial operations in this  
 357 state, the carrier may determine its mileage apportionment  
 358 factor based on an estimated ratio of anticipated revenue miles  
 359 in this state to anticipated total revenue miles. In such cases,  
 360 the air carrier shall pay additional tax or apply for a refund  
 361 based on the actual ratio for that year. The applicable ratio  
 362 shall be applied each month to the carrier's total systemwide  
 363 gross purchases of tangible personal property and services  
 364 otherwise taxable in Florida. ~~Additionally, the ratio shall be~~

365 ~~applied each month to the carrier's total systemwide payments~~  
366 ~~for the lease or rental of, or license in, real property used by~~  
367 ~~the carrier substantially for aircraft maintenance if that~~  
368 ~~carrier employed, on average, during the previous calendar~~  
369 ~~quarter in excess of 3,000 full-time equivalent maintenance or~~  
370 ~~repair employees at one maintenance base that it leases, rents,~~  
371 ~~or has a license in, in this state. In all other instances, the~~  
372 ~~tax on real property leased, rented, or licensed by the carrier~~  
373 ~~shall be as provided in s. 212.031.~~

374 Section 4. Effective January 1, 2025, section 212.0602,  
375 Florida Statutes, is amended to read:

376 212.0602 Education; limited exemption.—

377 (1) To facilitate investment in education and job  
378 training, there is also exempt from the taxes levied under this  
379 chapter, subject to the provisions of this section, the purchase  
380 or lease of materials, equipment, and other items ~~or the license~~  
381 ~~in or lease of real property~~ by any entity, institution, or  
382 organization that is primarily engaged in teaching students to  
383 perform any qualified production services ~~of the activities or~~  
384 ~~services described in s. 212.031(1)(a)9.~~ that conducts classes  
385 at a fixed location located in this state, that is licensed  
386 under chapter 1005, and that has at least 500 enrolled students.  
387 Any entity, institution, or organization meeting the  
388 requirements of this section shall be deemed to qualify for the  
389 exemptions in ss. ~~212.031(1)(a)9. and 212.08(5)(f) and (12)~~ and  
390 to qualify for an exemption for its purchase or lease of

391 materials, equipment, and other items used for education or  
392 demonstration of the school's curriculum, including supporting  
393 operations. Nothing in this section shall preclude an entity  
394 described in this section from qualifying for any other  
395 exemption provided for in this chapter.

396 (2) As used in this section, the term "qualified  
397 production services" means any activity or service performed  
398 directly in connection with the production of a qualified motion  
399 picture, as defined in s. 212.06(1)(b), and includes:

400 (a) Photography, sound and recording, casting, location  
401 managing and scouting, shooting, creation of special and optical  
402 effects, animation, adaptation (language, media, electronic, or  
403 otherwise), technological modifications, computer graphics, set  
404 and stage support (such as electricians, lighting designers and  
405 operators, greensmen, prop managers and assistants, and grips),  
406 wardrobe (design, preparation, and management), hair and makeup  
407 (design, production, and application), performing (such as  
408 acting, dancing, and playing), designing and executing stunts,  
409 coaching, consulting, writing, scoring, composing,  
410 choreographing, script supervising, directing, producing,  
411 transmitting dailies, dubbing, mixing, editing, cutting,  
412 looping, printing, processing, duplicating, storing, and  
413 distributing.

414 (b) The design, planning, engineering, construction,  
415 alteration, repair, and maintenance of real or personal  
416 property, including stages, sets, props, models, paintings, and



417 facilities principally required for the performance of those  
 418 services listed in paragraph (a).

419 (c) Property management services directly related to  
 420 property used in connection with the services described in  
 421 paragraphs (a) and (b).

422 Section 5. Effective January 1, 2025, subsections (2) and  
 423 (3) of section 288.1258, Florida Statutes, are amended to read:

424 288.1258 Entertainment industry qualified production  
 425 companies; application procedure; categories; duties of the  
 426 Department of Revenue; records and reports.—

427 (2) APPLICATION PROCEDURE.—

428 (a) The Department of Revenue will review all submitted  
 429 applications for the required information. Within 10 working  
 430 days after the receipt of a properly completed application, the  
 431 Department of Revenue will forward the completed application to  
 432 the Office of Film and Entertainment for approval.

433 (b)1. The Office of Film and Entertainment shall establish  
 434 a process by which an entertainment industry production company  
 435 may be approved by the office as a qualified production company  
 436 and may receive a certificate of exemption from the Department  
 437 of Revenue for the sales and use tax exemptions under ss.  
 438 ~~212.031~~, 212.06, and 212.08.

439 2. Upon determination by the Office of Film and  
 440 Entertainment that a production company meets the established  
 441 approval criteria and qualifies for exemption, the Office of  
 442 Film and Entertainment shall return the approved application or

443 application renewal or extension to the Department of Revenue,  
444 which shall issue a certificate of exemption.

445 3. The Office of Film and Entertainment shall deny an  
446 application or application for renewal or extension from a  
447 production company if it determines that the production company  
448 does not meet the established approval criteria.

449 (c) The Office of Film and Entertainment shall develop,  
450 with the cooperation of the Department of Revenue and local  
451 government entertainment industry promotion agencies, a  
452 standardized application form for use in approving qualified  
453 production companies.

454 1. The application form shall include, but not be limited  
455 to, production-related information on employment, proposed  
456 budgets, planned purchases of items exempted from sales and use  
457 taxes under ss. ~~212.031~~, 212.06~~7~~ and 212.08, a signed  
458 affirmation from the applicant that any items purchased for  
459 which the applicant is seeking a tax exemption are intended for  
460 use exclusively as an integral part of entertainment industry  
461 preproduction, production, or postproduction activities engaged  
462 in primarily in this state, and a signed affirmation from the  
463 Office of Film and Entertainment that the information on the  
464 application form has been verified and is correct. In lieu of  
465 information on projected employment, proposed budgets, or  
466 planned purchases of exempted items, a production company  
467 seeking a 1-year certificate of exemption may submit summary  
468 historical data on employment, production budgets, and purchases

469 of exempted items related to production activities in this  
470 state. Any information gathered from production companies for  
471 the purposes of this section shall be considered confidential  
472 taxpayer information and shall be disclosed only as provided in  
473 s. 213.053.

474 2. The application form may be distributed to applicants  
475 by the Office of Film and Entertainment or local film  
476 commissions.

477 (d) All applications, renewals, and extensions for  
478 designation as a qualified production company shall be processed  
479 by the Office of Film and Entertainment.

480 (e) In the event that the Department of Revenue determines  
481 that a production company no longer qualifies for a certificate  
482 of exemption, or has used a certificate of exemption for  
483 purposes other than those authorized by this section and chapter  
484 212, the Department of Revenue shall revoke the certificate of  
485 exemption of that production company, and any sales or use taxes  
486 exempted on items purchased or leased by the production company  
487 during the time such company did not qualify for a certificate  
488 of exemption or improperly used a certificate of exemption shall  
489 become immediately due to the Department of Revenue, along with  
490 interest and penalty as provided by s. 212.12. In addition to  
491 the other penalties imposed by law, any person who knowingly and  
492 willfully falsifies an application, or uses a certificate of  
493 exemption for purposes other than those authorized by this  
494 section and chapter 212, commits a felony of the third degree,

495 punishable as provided in ss. 775.082, 775.083, and 775.084.

496 (3) CATEGORIES.—

497 (a)1. A production company may be qualified for  
498 designation as a qualified production company for a period of 1  
499 year if the company has operated a business in Florida at a  
500 permanent address for a period of 12 consecutive months. Such a  
501 qualified production company shall receive a single 1-year  
502 certificate of exemption from the Department of Revenue for the  
503 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and  
504 212.08, which certificate shall expire 1 year after issuance or  
505 upon the cessation of business operations in the state, at which  
506 time the certificate shall be surrendered to the Department of  
507 Revenue.

508 2. The Office of Film and Entertainment shall develop a  
509 method by which a qualified production company may annually  
510 renew a 1-year certificate of exemption for a period of up to 5  
511 years without requiring the production company to resubmit a new  
512 application during that 5-year period.

513 3. Any qualified production company may submit a new  
514 application for a 1-year certificate of exemption upon the  
515 expiration of that company's certificate of exemption.

516 (b)1. A production company may be qualified for  
517 designation as a qualified production company for a period of 90  
518 days. Such production company shall receive a single 90-day  
519 certificate of exemption from the Department of Revenue for the  
520 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and

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521 212.08, which certificate shall expire 90 days after issuance,  
522 with extensions contingent upon approval of the Office of Film  
523 and Entertainment. The certificate shall be surrendered to the  
524 Department of Revenue upon its expiration.

525 2. Any production company may submit a new application for  
526 a 90-day certificate of exemption upon the expiration of that  
527 company's certificate of exemption.

528 Section 6. Effective January 1, 2025, section 338.234,  
529 Florida Statutes, is amended to read:

530 338.234 Granting concessions or selling along the turnpike  
531 system; ~~immunity from taxation.~~

532 ~~(1)~~ The department may enter into contracts or licenses  
533 with any person for the sale of services or products or business  
534 opportunities on the turnpike system, or the turnpike enterprise  
535 may sell services, products, or business opportunities on the  
536 turnpike system, which benefit the traveling public or provide  
537 additional revenue to the turnpike system. Services, business  
538 opportunities, and products authorized to be sold include, but  
539 are not limited to, motor fuel, vehicle towing, and vehicle  
540 maintenance services; food with attendant nonalcoholic  
541 beverages; lodging, meeting rooms, and other business services  
542 opportunities; advertising and other promotional opportunities,  
543 which advertising and promotions must be consistent with the  
544 dignity and integrity of the state; state lottery tickets sold  
545 by authorized retailers; games and amusements that operate by  
546 the application of skill, not including games of chance as

547 defined in s. 849.16 or other illegal gambling games; Florida  
548 citrus, goods promoting the state, or handmade goods produced  
549 within the state; and travel information, tickets, reservations,  
550 or other related services. However, the department, pursuant to  
551 the grants of authority to the turnpike enterprise under this  
552 section, shall not exercise the power of eminent domain solely  
553 for the purpose of acquiring real property in order to provide  
554 business services or opportunities, such as lodging and meeting-  
555 room space on the turnpike system.

556 ~~(2) The effectuation of the authorized purposes of the~~  
557 ~~Strategic Intermodal System, created under ss. 339.61-339.65,~~  
558 ~~and Florida Turnpike Enterprise, created under this chapter, is~~  
559 ~~for the benefit of the people of the state, for the increase of~~  
560 ~~their commerce and prosperity, and for the improvement of their~~  
561 ~~health and living conditions; and, because the system and~~  
562 ~~enterprise perform essential government functions in~~  
563 ~~effectuating such purposes, neither the turnpike enterprise nor~~  
564 ~~any nongovernment lessee or licensee renting, leasing, or~~  
565 ~~licensing real property from the turnpike enterprise, pursuant~~  
566 ~~to an agreement authorized by this section, are required to pay~~  
567 ~~any commercial rental tax imposed under s. 212.031 on any~~  
568 ~~capital improvements constructed, improved, acquired, installed,~~  
569 ~~or used for such purposes.~~

570 Section 7. Effective January 1, 2025, paragraph (a) of  
571 subsection (3) of section 341.840, Florida Statutes, is amended  
572 to read:

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573 341.840 Tax exemption.—

574 (3) (a) Purchases or leases of tangible personal property  
575 or real property by the enterprise, excluding agents of the  
576 enterprise, are exempt from taxes imposed by chapter 212 as  
577 provided in s. 212.08(6). Purchases or leases of tangible  
578 personal property that is incorporated into the high-speed rail  
579 system as a component part thereof, as determined by the  
580 enterprise, by agents of the enterprise or the owner of the  
581 high-speed rail system are exempt from sales or use taxes  
582 imposed by chapter 212. ~~Leases, rentals, or licenses to use real~~  
583 ~~property granted to agents of the enterprise or the owner of the~~  
584 ~~high-speed rail system are exempt from taxes imposed by s.~~  
585 ~~212.031 if the real property becomes part of such system.~~ The  
586 exemptions granted in this subsection do not apply to sales,  
587 leases, or licenses by the enterprise, agents of the enterprise,  
588 or the owner of the high-speed rail system.

589 Section 8. Except as otherwise expressly provided in this  
590 act, this act shall take effect July 1, 2016.