

1 A bill to be entitled
 2 An act relating to tax on commercial real property;
 3 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 s. 212.0602, F.S.; defining the
 10 term "qualified production services"; conforming
 11 provisions to changes made by the act; conforming
 12 cross-references; amending ss. 212.0598, 212.0602,
 13 288.1258, 338.234, and 341.840, F.S.; conforming
 14 provisions to changes made by the act; conforming
 15 cross-references; providing effective dates.

16
 17 Be It Enacted by the Legislature of the State of Florida:

18
 19 Section 1. Section 212.031, Florida Statutes, is amended
 20 to read:

21 212.031 Tax on rental or license fee for use of real
 22 property.—

23 (1) (a) It is declared to be the legislative intent that
 24 every person is exercising a taxable privilege who engages in
 25 the business of renting, leasing, letting, or granting a license

26 | for the use of any real property unless such property is:
27 | 1. Assessed as agricultural property under s. 193.461.
28 | 2. Used exclusively as dwelling units.
29 | 3. Property subject to tax on parking, docking, or storage
30 | spaces under s. 212.03(6).
31 | 4. Recreational property or the common elements of a
32 | condominium when subject to a lease between the developer or
33 | owner thereof and the condominium association in its own right
34 | or as agent for the owners of individual condominium units or
35 | the owners of individual condominium units. However, only the
36 | lease payments on such property shall be exempt from the tax
37 | imposed by this chapter, and any other use made by the owner or
38 | the condominium association shall be fully taxable under this
39 | chapter.
40 | 5. A public or private street or right-of-way and poles,
41 | conduits, fixtures, and similar improvements located on such
42 | streets or rights-of-way, occupied or used by a utility or
43 | provider of communications services, as defined by s. 202.11,
44 | for utility or communications or television purposes. For
45 | purposes of this subparagraph, the term "utility" means any
46 | person providing utility services as defined in s. 203.012. This
47 | exception also applies to property, wherever located, on which
48 | the following are placed: towers, antennas, cables, accessory
49 | structures, or equipment, not including switching equipment,
50 | used in the provision of mobile communications services as

51 defined in s. 202.11. For purposes of this chapter, towers used
 52 in the provision of mobile communications services, as defined
 53 in s. 202.11, are considered to be fixtures.

54 6. A public street or road which is used for
 55 transportation purposes.

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

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

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

73 9. Property used as an integral part of the performance of
 74 qualified production services. As used in this subparagraph, the
 75 term "qualified production services" means any activity or

76 | service performed directly in connection with the production of
77 | a qualified motion picture, as defined in s. 212.06(1)(b), and
78 | includes:

79 | a. Photography, sound and recording, casting, location
80 | managing and scouting, shooting, creation of special and optical
81 | effects, animation, adaptation (language, media, electronic, or
82 | otherwise), technological modifications, computer graphics, set
83 | and stage support (such as electricians, lighting designers and
84 | operators, greensmen, prop managers and assistants, and grips),
85 | wardrobe (design, preparation, and management), hair and makeup
86 | (design, production, and application), performing (such as
87 | acting, dancing, and playing), designing and executing stunts,
88 | coaching, consulting, writing, scoring, composing,
89 | choreographing, script supervising, directing, producing,
90 | transmitting dailies, dubbing, mixing, editing, cutting,
91 | looping, printing, processing, duplicating, storing, and
92 | distributing;

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

98 | c. Property management services directly related to
99 | property used in connection with the services described in sub-
100 | subparagraphs a. and b.

101
102 This exemption will inure to the taxpayer upon presentation of
103 the certificate of exemption issued to the taxpayer under the
104 provisions of s. 288.1258.

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

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

126 and extensions thereof occurring after March 15, 1993.

127 12. Property used or occupied predominantly for space
128 flight business purposes. As used in this subparagraph, "space
129 flight business" means the manufacturing, processing, or
130 assembly of a space facility, space propulsion system, space
131 vehicle, satellite, or station of any kind possessing the
132 capacity for space flight, as defined by s. 212.02(23), or
133 components thereof, and also means the following activities
134 supporting space flight: vehicle launch activities, flight
135 operations, ground control or ground support, and all
136 administrative activities directly related thereto. Property
137 shall be deemed to be used or occupied predominantly for space
138 flight business purposes if more than 50 percent of the
139 property, or improvements thereon, is used for one or more space
140 flight business purposes. Possession by a landlord, lessor, or
141 licensor of a signed written statement from the tenant, lessee,
142 or licensee claiming the exemption shall relieve the landlord,
143 lessor, or licensor from the responsibility of collecting the
144 tax, and the department shall look solely to the tenant, lessee,
145 or licensee for recovery of such tax if it determines that the
146 exemption was not applicable.

147 13. Rented, leased, subleased, or licensed to a person
148 providing telecommunications, data systems management, or
149 Internet services at a publicly or privately owned convention
150 hall, civic center, or meeting space at a public lodging

151 establishment as defined in s. 509.013. This subparagraph
152 applies only to that portion of the rental, lease, or license
153 payment that is based upon a percentage of sales, revenue
154 sharing, or royalty payments and not based upon a fixed price.
155 This subparagraph is intended to be clarifying and remedial in
156 nature and shall apply retroactively. This subparagraph does not
157 provide a basis for an assessment of any tax not paid, or create
158 a right to a refund of any tax paid, pursuant to this section
159 before July 1, 2010.

160 (b) When a lease involves multiple use of real property
161 wherein a part of the real property is subject to the tax
162 herein, and a part of the property would be excluded from the
163 tax under subparagraph (a)1., subparagraph (a)2., subparagraph
164 (a)3., or subparagraph (a)5., the department shall determine,
165 from the lease or license and such other information as may be
166 available, that portion of the total rental charge which is
167 exempt from the tax imposed by this section. The portion of the
168 premises leased or rented by a for-profit entity providing a
169 residential facility for the aged will be exempt on the basis of
170 a pro rata portion calculated by combining the square footage of
171 the areas used for residential units by the aged and for the
172 care of such residents and dividing the resultant sum by the
173 total square footage of the rented premises. For purposes of
174 this section, the term "residential facility for the aged" means
175 a facility that is licensed or certified in whole or in part

176 | under chapter 400, chapter 429, or chapter 651; or that provides
177 | residences to the elderly and is financed by a mortgage or loan
178 | made or insured by the United States Department of Housing and
179 | Urban Development under s. 202, s. 202 with a s. 8 subsidy, s.
180 | 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act;
181 | or other such similar facility that provides residences
182 | primarily for the elderly.

183 | (c) For the exercise of such privilege, a tax is levied at
184 | the rate of 5.8 percent of and on the total rent or license fee
185 | charged for such real property by the person charging or
186 | collecting the rental or license fee. The total rent or license
187 | fee charged for such real property shall include payments for
188 | the granting of a privilege to use or occupy real property for
189 | any purpose and shall include base rent, percentage rents, or
190 | similar charges. Such charges shall be included in the total
191 | rent or license fee subject to tax under this section whether or
192 | not they can be attributed to the ability of the lessor's or
193 | licensor's property as used or operated to attract customers.
194 | Payments for intrinsically valuable personal property such as
195 | franchises, trademarks, service marks, logos, or patents are not
196 | subject to tax under this section. In the case of a contractual
197 | arrangement that provides for both payments taxable as total
198 | rent or license fee and payments not subject to tax, the tax
199 | shall be based on a reasonable allocation of such payments and
200 | shall not apply to that portion which is for the nontaxable

201 | payments.

202 | (d) When the rental or license fee of any such real
203 | property is paid by way of property, goods, wares, merchandise,
204 | services, or other thing of value, the tax shall be at the rate
205 | of 5.8 percent of the value of the property, goods, wares,
206 | merchandise, services, or other thing of value.

207 | (e) The tax rate in effect at the time that the tenant or
208 | person occupies, uses, or is entitled to occupy or use the real
209 | property is the tax rate applicable to the transaction taxable
210 | under this section, regardless of when a rent or license fee
211 | payment is due or paid. The applicable tax rate may not be
212 | avoided by delaying or accelerating rent or license fee
213 | payments.

214 | (f) The following amounts are exempt from the tax imposed
215 | under this section on each lease or license of real property:

216 | 1. Effective January 1, 2019, the first \$10,000 of the
217 | total rent or license fee subject to tax under this section that
218 | is charged during the calendar year by the person charging or
219 | collecting the rental or license fee to the tenant or person
220 | actually occupying, using, or entitled to the use of the
221 | property.

222 | 2. Effective January 1, 2020, the first \$20,000 of the
223 | total rent or license fee subject to tax under this section that
224 | is charged during the calendar year by the person charging or
225 | collecting the rental or license fee to the tenant or person

226 actually occupying, using, or entitled to the use of the
227 property.

228 3. Effective January 1, 2021, the first \$30,000 of the
229 total rent or license fee subject to tax under this section that
230 is charged during the calendar year by the person charging or
231 collecting the rental or license fee to the tenant or person
232 actually occupying, using, or entitled to the use of the
233 property.

234 4. Effective January 1, 2022, the first \$40,000 of the
235 total rent or license fee subject to tax under this section that
236 is charged during the calendar year by the person charging or
237 collecting the rental or license fee to the tenant or person
238 actually occupying, using, or entitled to the use of the
239 property.

240 5. Effective January 1, 2023, the first \$50,000 of the
241 total rent or license fee subject to tax under this section that
242 is charged during the calendar year by the person charging or
243 collecting the rental or license fee to the tenant or person
244 actually occupying, using, or entitled to the use of the
245 property.

246 6. Effective January 1, 2024, the first \$60,000 of the
247 total rent or license fee subject to tax under this section that
248 is charged during the calendar year by the person charging or
249 collecting the rental or license fee to the tenant or person
250 actually occupying, using, or entitled to the use of the

251 property.

252 7. Effective January 1, 2025, the first \$70,000 of the
253 total rent or license fee subject to tax under this section that
254 is charged during the calendar year by the person charging or
255 collecting the rental or license fee to the tenant or person
256 actually occupying, using, or entitled to the use of the
257 property.

258 8. Effective January 1, 2026, the first \$80,000 of the
259 total rent or license fee subject to tax under this section that
260 is charged during the calendar year by the person charging or
261 collecting the rental or license fee to the tenant or person
262 actually occupying, using, or entitled to the use of the
263 property.

264 9. Effective January 1, 2027, the first \$90,000 of the
265 total rent or license fee subject to tax under this section that
266 is charged during the calendar year by the person charging or
267 collecting the rental or license fee to the tenant or person
268 actually occupying, using, or entitled to the use of the
269 property.

270
271 For purposes of administering and implementing the exemptions
272 contained in this paragraph, the department has authority to
273 review any lease, license, or such other information as may be
274 available to determine the total rental charge that is subject
275 to the applicable exemption. The department may adjust the total

276 | rental charge subject to the exemption, as necessary, to
277 | accurately reflect the intent, terms, duration, or subject of
278 | one or more rental or license agreement.

279 | (2) (a) The tenant or person actually occupying, using, or
280 | entitled to the use of any property from which the rental or
281 | license fee is subject to taxation under this section shall pay
282 | the tax to his or her immediate landlord or other person
283 | granting the right to such tenant or person to occupy or use
284 | such real property.

285 | (b) It is the further intent of this Legislature that only
286 | one tax be collected on the rental or license fee payable for
287 | the occupancy or use of any such property, that the tax so
288 | collected shall not be pyramided by a progression of
289 | transactions, and that the amount of the tax due the state shall
290 | not be decreased by any such progression of transactions.

291 | (3) The tax imposed by this section shall be in addition
292 | to the total amount of the rental or license fee, shall be
293 | charged by the lessor or person receiving the rent or payment in
294 | and by a rental or license fee arrangement with the lessee or
295 | person paying the rental or license fee, and shall be due and
296 | payable at the time of the receipt of such rental or license fee
297 | payment by the lessor or other person who receives the rental or
298 | payment. Notwithstanding any other provision of this chapter,
299 | the tax imposed by this section on the rental, lease, or license
300 | for the use of a convention hall, exhibition hall, auditorium,

301 stadium, theater, arena, civic center, performing arts center,
302 or publicly owned recreational facility to hold an event of not
303 more than 7 consecutive days' duration shall be collected at the
304 time of the payment for that rental, lease, or license but is
305 not due and payable to the department until the first day of the
306 month following the last day that the event for which the
307 payment is made is actually held, and becomes delinquent on the
308 21st day of that month. The owner, lessor, or person receiving
309 the rent or license fee shall remit the tax to the department at
310 the times and in the manner hereinafter provided for dealers to
311 remit taxes under this chapter. The same duties imposed by this
312 chapter upon dealers in tangible personal property respecting
313 the collection and remission of the tax; the making of returns;
314 the keeping of books, records, and accounts; and the compliance
315 with the rules and regulations of the department in the
316 administration of this chapter shall apply to and be binding
317 upon all persons who manage any leases or operate real property,
318 hotels, apartment houses, roominghouses, or tourist and trailer
319 camps and all persons who collect or receive rents or license
320 fees taxable under this chapter on behalf of owners or lessors.

321 (4) The tax imposed by this section shall constitute a
322 lien on the property of the lessee or licensee of any real
323 estate in the same manner as, and shall be collectible as are,
324 liens authorized and imposed by ss. 713.68 and 713.69.

325 (5) When space is subleased to a convention or industry

326 | trade show in a convention hall, exhibition hall, or auditorium,
327 | whether publicly or privately owned, the sponsor who holds the
328 | prime lease is subject to tax on the prime lease and the
329 | sublease is exempt.

330 | (6) The lease or rental of land or a hall or other
331 | facilities by a fair association subject to the provisions of
332 | chapter 616 to a show promoter or prime operator of a carnival
333 | or midway attraction is exempt from the tax imposed by this
334 | section; however, the sublease of land or a hall or other
335 | facilities by the show promoter or prime operator is not exempt
336 | from the provisions of this section.

337 | (7) Utility charges subject to sales tax which are paid by
338 | a tenant to the lessor and which are part of a payment for the
339 | privilege or right to use or occupy real property are exempt
340 | from tax if the lessor has paid sales tax on the purchase of
341 | such utilities and the charges billed by the lessor to the
342 | tenant are separately stated and at the same or a lower price
343 | than those paid by the lessor.

344 | (8) Charges by lessors to a lessee to cancel or terminate
345 | a lease agreement are presumed taxable if the lessor records
346 | such charges as rental income in its books and records. This
347 | presumption can be overcome by the provision of sufficient
348 | documentation by either the lessor or the lessee that such
349 | charges were other than for the rental of real property.

350 | (9) The rental, lease, sublease, or license for the use of

351 a skybox, luxury box, or other box seats for use during a high
352 school or college football game is exempt from the tax imposed
353 by this section when the charge for such rental, lease,
354 sublease, or license is imposed by a nonprofit sponsoring
355 organization which is qualified as nonprofit pursuant to s.
356 501(c)(3) of the Internal Revenue Code.

357 Section 2. Effective January 1, 2028, section 212.031,
358 Florida Statutes, is repealed.

359 Section 3. Effective January 1, 2028, subsection (2) of
360 section 212.0598, Florida Statutes, is amended to read:

361 212.0598 Special provisions; air carriers.—

362 (2) The basis of the tax shall be the ratio of Florida
363 mileage to total mileage as determined pursuant to chapter 220
364 and this section. The ratio shall be determined at the close of
365 the carrier's preceding fiscal year. However, during the fiscal
366 year in which the air carrier begins initial operations in this
367 state, the carrier may determine its mileage apportionment
368 factor based on an estimated ratio of anticipated revenue miles
369 in this state to anticipated total revenue miles. In such cases,
370 the air carrier shall pay additional tax or apply for a refund
371 based on the actual ratio for that year. The applicable ratio
372 shall be applied each month to the carrier's total systemwide
373 gross purchases of tangible personal property and services
374 otherwise taxable in Florida. ~~Additionally, the ratio shall be~~
375 ~~applied each month to the carrier's total systemwide payments~~

376 ~~for the lease or rental of, or license in, real property used by~~
377 ~~the carrier substantially for aircraft maintenance if that~~
378 ~~carrier employed, on average, during the previous calendar~~
379 ~~quarter in excess of 3,000 full-time equivalent maintenance or~~
380 ~~repair employees at one maintenance base that it leases, rents,~~
381 ~~or has a license in, in this state. In all other instances, the~~
382 ~~tax on real property leased, rented, or licensed by the carrier~~
383 ~~shall be as provided in s. 212.031.~~

384 Section 4. Effective January 1, 2028, section 212.0602,
385 Florida Statutes, is amended to read:

386 212.0602 Education; limited exemption.—

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

401 materials, equipment, and other items used for education or
402 demonstration of the school's curriculum, including supporting
403 operations. Nothing in this section shall preclude an entity
404 described in this section from qualifying for any other
405 exemption provided for in this chapter.

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

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

424 (b) The design, planning, engineering, construction,
425 alteration, repair, and maintenance of real or personal

426 property, including stages, sets, props, models, paintings, and
 427 facilities principally required for the performance of those
 428 services listed in paragraph (a).

429 (c) Property management services directly related to
 430 property used in connection with the services described in
 431 paragraphs (a) and (b).

432 Section 5. Effective January 1, 2028, paragraphs (b) and
 433 (c) of subsection (2) and subsection (3) of section 288.1258,
 434 Florida Statutes, are amended to read:

435 288.1258 Entertainment industry qualified production
 436 companies; application procedure; categories; duties of the
 437 Department of Revenue; records and reports.—

438 (2) APPLICATION PROCEDURE.—

439 (b)1. The Office of Film and Entertainment shall establish
 440 a process by which an entertainment industry production company
 441 may be approved by the office as a qualified production company
 442 and may receive a certificate of exemption from the Department
 443 of Revenue for the sales and use tax exemptions under ss.
 444 ~~212.031~~, 212.06~~r~~ and 212.08.

445 2. Upon determination by the Office of Film and
 446 Entertainment that a production company meets the established
 447 approval criteria and qualifies for exemption, the Office of
 448 Film and Entertainment shall return the approved application or
 449 application renewal or extension to the Department of Revenue,
 450 which shall issue a certificate of exemption.

451 3. The Office of Film and Entertainment shall deny an
452 application or application for renewal or extension from a
453 production company if it determines that the production company
454 does not meet the established approval criteria.

455 (c) The Office of Film and Entertainment shall develop,
456 with the cooperation of the Department of Revenue and local
457 government entertainment industry promotion agencies, a
458 standardized application form for use in approving qualified
459 production companies.

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

476 state. Any information gathered from production companies for
477 the purposes of this section shall be considered confidential
478 taxpayer information and shall be disclosed only as provided in
479 s. 213.053.

480 2. The application form may be distributed to applicants
481 by the Office of Film and Entertainment or local film
482 commissions.

483 (3) CATEGORIES.—

484 (a)1. A production company may be qualified for
485 designation as a qualified production company for a period of 1
486 year if the company has operated a business in Florida at a
487 permanent address for a period of 12 consecutive months. Such a
488 qualified production company shall receive a single 1-year
489 certificate of exemption from the Department of Revenue for the
490 sales and use tax exemptions under ss. ~~212.031~~, ~~212.06~~, and
491 212.08, which certificate shall expire 1 year after issuance or
492 upon the cessation of business operations in the state, at which
493 time the certificate shall be surrendered to the Department of
494 Revenue.

495 2. The Office of Film and Entertainment shall develop a
496 method by which a qualified production company may annually
497 renew a 1-year certificate of exemption for a period of up to 5
498 years without requiring the production company to resubmit a new
499 application during that 5-year period.

500 3. Any qualified production company may submit a new

501 application for a 1-year certificate of exemption upon the
502 expiration of that company's certificate of exemption.

503 (b)1. A production company may be qualified for
504 designation as a qualified production company for a period of 90
505 days. Such production company shall receive a single 90-day
506 certificate of exemption from the Department of Revenue for the
507 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and
508 212.08, which certificate shall expire 90 days after issuance,
509 with extensions contingent upon approval of the Office of Film
510 and Entertainment. The certificate shall be surrendered to the
511 Department of Revenue upon its expiration.

512 2. Any production company may submit a new application for
513 a 90-day certificate of exemption upon the expiration of that
514 company's certificate of exemption.

515 Section 6. Effective January 1, 2028, section 338.234,
516 Florida Statutes, is amended to read:

517 338.234 Granting concessions or selling along the turnpike
518 system; ~~immunity from taxation.~~

519 ~~(1)~~ The department may enter into contracts or licenses
520 with any person for the sale of services or products or business
521 opportunities on the turnpike system, or the turnpike enterprise
522 may sell services, products, or business opportunities on the
523 turnpike system, which benefit the traveling public or provide
524 additional revenue to the turnpike system. Services, business
525 opportunities, and products authorized to be sold include, but

526 are not limited to, motor fuel, vehicle towing, and vehicle
527 maintenance services; food with attendant nonalcoholic
528 beverages; lodging, meeting rooms, and other business services
529 opportunities; advertising and other promotional opportunities,
530 which advertising and promotions must be consistent with the
531 dignity and integrity of the state; state lottery tickets sold
532 by authorized retailers; games and amusements that operate by
533 the application of skill, not including games of chance as
534 defined in s. 849.16 or other illegal gambling games; Florida
535 citrus, goods promoting the state, or handmade goods produced
536 within the state; and travel information, tickets, reservations,
537 or other related services. However, the department, pursuant to
538 the grants of authority to the turnpike enterprise under this
539 section, shall not exercise the power of eminent domain solely
540 for the purpose of acquiring real property in order to provide
541 business services or opportunities, such as lodging and meeting-
542 room space on the turnpike system.

543 ~~(2) The effectuation of the authorized purposes of the~~
544 ~~Strategic Intermodal System, created under ss. 339.61-339.65,~~
545 ~~and Florida Turnpike Enterprise, created under this chapter, is~~
546 ~~for the benefit of the people of the state, for the increase of~~
547 ~~their commerce and prosperity, and for the improvement of their~~
548 ~~health and living conditions; and, because the system and~~
549 ~~enterprise perform essential government functions in~~
550 ~~effectuating such purposes, neither the turnpike enterprise nor~~

551 ~~any nongovernment lessee or licensee renting, leasing, or~~
552 ~~licensing real property from the turnpike enterprise, pursuant~~
553 ~~to an agreement authorized by this section, are required to pay~~
554 ~~any commercial rental tax imposed under s. 212.031 on any~~
555 ~~capital improvements constructed, improved, acquired, installed,~~
556 ~~or used for such purposes.~~

557 Section 7. Effective January 1, 2028, paragraph (a) of
558 subsection (3) of section 341.840, Florida Statutes, is amended
559 to read:

560 341.840 Tax exemption.—

561 (3) (a) Purchases or leases of tangible personal property
562 or real property by the enterprise, excluding agents of the
563 enterprise, are exempt from taxes imposed by chapter 212 as
564 provided in s. 212.08(6). Purchases or leases of tangible
565 personal property that is incorporated into the high-speed rail
566 system as a component part thereof, as determined by the
567 enterprise, by agents of the enterprise or the owner of the
568 high-speed rail system are exempt from sales or use taxes
569 imposed by chapter 212. ~~Leases, rentals, or licenses to use real~~
570 ~~property granted to agents of the enterprise or the owner of the~~
571 ~~high-speed rail system are exempt from taxes imposed by s.~~
572 ~~212.031 if the real property becomes part of such system. The~~
573 exemptions granted in this subsection do not apply to sales,
574 leases, or licenses by the enterprise, agents of the enterprise,
575 or the owner of the high-speed rail system.

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576 Section 8. Except as otherwise expressly provided in this
577 act, this act shall take effect July 1, 2018.