

HB 1497

2012

1 A bill to be entitled
2 An act relating to sales tax exemptions; amending s.
3 212.031, F.S.; exempting from the sales tax certain
4 separately stated charges imposed on a lessee or
5 licensee of leased or licensed premises; providing an
6 effective date.

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

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10 Section 1. Subsection (10) is added to section 212.031,
11 Florida Statutes, to read:

12 212.031 Tax on rental or license fee for use of real
13 property.—

14 (10) Separately stated charges imposed by a convention
15 hall, exhibition hall, auditorium, stadium, theater, arena,
16 civic center, performing arts center, or publicly owned
17 recreational facility upon a lessee or licensee for food, drink,
18 or services required or available in connection with a lease or
19 license to use real property, including charges for laborers,
20 stagehands, ticket takers, event staff, security personnel,
21 cleaning staff, and other event-related personnel, advertising,
22 and credit card processing, are exempt from the tax imposed by
23 this section.

24 Section 2. This act shall take effect July 1, 2012.