

HB 765

2013

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 that are required or available in connection with a  
19   lease or license to use real property, including charges for  
20   advertising and credit card processing and for laborers,  
21   stagehands, ticket takers, event staff, security personnel,  
22   cleaning staff, and other event-related personnel, are exempt  
23   from the tax imposed by this section.

24           Section 2. This act shall take effect upon becoming a law.