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A bill to be entitled: An act relating to taxation

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10/7/37

PCB FT 87-2B

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1	A bill to be entitled	1:btc
2	An act relating to taxation; repealing s.	1.4
3	212.059, F.S., which provides for levy of the	1.5
4	tax on sales, use and other transactions on the	1.7
5	sale and use of services; repealing s.	
6	21	1.8
7	co	1.9
8	re	1.10
9	ex	
10	21	1.11
11	ad	1.12
12	so	
13	re	1.14
14	sp	1.15
15	co	
16	21	1.16
17	ti	1.17
18	re	
19	ac	
20	al	1.18
21	d	
22	r	1.19
23	r	1.20
24	I	
25	F	1.21
26	e	
27	2	1.22
28	c	
29	b	1.23
30	t	
31	Collection allowance with a dealer who makes	1.24

1	c		g	
2	c			2.20
3	A			
4	2		the	2.21
5	1			2.22
6	a			
7	a			
8	v		d	2.23
9	s	Complete and correct title		
10	I	to follow.	ing	2.25
11	s		ues	2.26
12	a			
13	c		ing	2.27
14	t			
15	r		on	2.28
16	c		o	
17	r			
18	d			2.29
19	r		s	
20	e			2.30
21	s		es;	
22	a		f	2.31
23	F		e	
24	d			2.32
25		certain counties; providing effective dates.		
26				
27		Be It Enacted by the Legislature of the State of Florida:		1:enc
28				
29		PART I		2.34
30		Section 1. <u>Sections 212.059, 212.0591, and 212.0595,</u>		2.36
31		<u>Florida Statutes, as created by chapter 87-6, Laws of Florida,</u>		2.38

1	<u>and amended by chapters 87-72 and 87-101, Laws of Florida, are</u>	2.40
2	<u>hereby repealed.</u>	
3	Section 2. <u>Sections 212.0592 and 212.0593, Florida</u>	2.41
4	<u>Statutes, as created by chapter 87-6, Laws of Florida, and</u>	2.43
5	<u>amended by chapter 87-101, Laws of Florida, are hereby</u>	
6	<u>repealed.</u>	2.44
7	Section 3. <u>Section 212.0594, Florida Statutes, as</u>	2.45
8	<u>created by chapter 87-101, Laws of Florida, is hereby</u>	2.47
9	<u>repealed.</u>	
10	Section 4. Section 212.03, Florida Statutes, is	2.48
11	amended to read:	2.49
12	212.03 Transient rentals tax; rate, procedure,	2.50
13	enforcement, exemptions.--	
14	(1) It is hereby declared to be the legislative intent	2.52
15	that every person is exercising a taxable privilege who	2.53
16	engages in the business of renting, leasing, or letting any	2.54
17	living quarters or sleeping or housekeeping accommodations in,	2.55
18	from, or a part of, or in connection with any hotel, apartment	2.56
19	house, roominghouse, or tourist or trailer camp. For the	2.57
20	exercise of such privilege, a tax is hereby levied in an	
21	amount equal to <u>5.5</u> 5 percent of and on the total rental	2.59
22	charged for such living quarters or sleeping or housekeeping	2.61
23	accommodations by the person charging or collecting the	2.62
24	rental. Such tax shall apply to hotels, apartment houses,	2.64
25	roominghouses, or tourist or trailer camps whether or not	
26	there is in connection with any of the same any dining rooms,	2.66
27	cafes, or other places where meals or lunches are sold or	2.67
28	served to guests.	
29	(2) The tax provided for herein shall be in addition	2.68
30	to the total amount of the rental, shall be charged by the	2.70
31	lessor or person receiving the rent in and by said rental	2.71

1	arrangement to the lessee or person paying the rental, and	
2	shall be due and payable at the time of the receipt of such	2.72
3	rental payment by the lessor or person, as defined in this	2.73
4	chapter, who receives said rental or payment. The owner,	2.75
5	lessor, or person receiving the rent shall remit the tax to	
6	the department at the times and in the manner hereinafter	2.76
7	provided for dealers to remit taxes under this chapter. The	2.78
8	same duties imposed by this chapter upon dealers in tangible	2.79
9	personal property respecting the collection and remission of	2.80
10	the tax; the making of returns; the keeping of books, records,	
11	and accounts; and the compliance with the rules and	2.81
12	regulations of the department in the administration of this	2.82
13	chapter shall apply to and be binding upon all persons who	2.83
14	manage or operate hotels, apartment houses, roominghouses,	
15	tourist and trailer camps, and the rental of condominium	2.84
16	units, and to all persons who collect or receive such rents on	
17	behalf of such owner or lessor taxable under this chapter.	3.2
18	(3) When rentals are received by way of property,	3.3
19	goods, wares, merchandise, services, or other things of value,	3.4
20	the tax shall be at the rate of <u>5.5</u> 5 percent of the value of	3.6
21	the property, goods, wares, merchandise, services, or other	
22	things of value.	
23	(4) The tax levied by this section shall not apply to,	3.8
24	be imposed upon, or collected from any person who shall have	3.10
25	entered into a bona fide written lease for longer than 6	
26	months in duration for continuous residence at any one hotel,	3.12
27	apartment house, roominghouse, tourist or trailer camp, or	3.13
28	condominium, or to any person who shall reside continuously	3.15
29	longer than 6 months at any one hotel, apartment house,	3.16
30	roominghouse, tourist or trailer camp, or condominium and	
31	shall have paid the tax levied by this section for 6 months of	3.17

1	residence in any one hotel, roominghouse, apartment house,	3.18
2	tourist or trailer camp, or condominium. Notwithstanding	3.19
3	other provisions of this chapter, no tax shall be imposed upon	
4	rooms provided guests when there is no consideration involved	3.20
5	between the guest and the public lodging establishment.	3.21
6	Further, any person who, on the effective date of this act,	3.22
7	has resided continuously for 6 months at any one hotel,	3.23
8	apartment house, roominghouse, tourist or trailer camp, or	
9	condominium, or, if less than 6 months, has paid the tax	3.25
10	imposed herein until he shall have resided continuously for 6	
11	months, shall thereafter be exempt, so long as such person	3.27
12	shall continuously reside at such location. The Department of	3.28
13	Revenue shall have the power to reform the rental contract for	3.29
14	the purposes of this chapter if the rental payments are	
15	collected in other than equal daily, weekly, or monthly	3.31
16	amounts so as to reflect the actual consideration to be paid	
17	in the future for the right of occupancy during the first 6	3.33
18	months.	
19	(5) The tax imposed by this section shall constitute a	3.33
20	lien on the property of the lessee or rentee of any sleeping	3.34
21	accommodations in the same manner as and shall be collectible	3.35
22	as are liens authorized and imposed by ss. 713.68 and 713.69.	3.36
23	(6) It is the legislative intent that every person is	3.37
24	engaging in a taxable privilege who leases or rents parking or	
25	storage spaces for motor vehicles in parking lots or garages,	3.38
26	who leases or rents docking or storage spaces for boats in	3.39
27	boat docks or marinas, or who leases or rents tie-down or	3.40
28	storage space for aircraft at airports. For the exercise of	3.42
29	this privilege, a tax is hereby levied at the rate of <u>5.5</u> 5	1:10s
30	percent on the total rental charged.	3.44
31		

1	(7)(a) Full-time students enrolled in an institution	3.45
2	offering postsecondary education and military personnel	3.47
3	currently on active duty who reside in the facilities	
4	described in subsection (1) shall be exempt from the tax	3.49
5	imposed by this section. The department shall be empowered to	3.50
6	determine what shall be deemed acceptable proof of full-time	
7	enrollment. The exemption contained in this subsection shall	3.53
8	apply irrespective of any other provisions of this section.	
9	The tax levied by this section shall not apply to or be	3.56
10	imposed upon or collected on the basis of rentals to any	
11	person who resides in any building or group of buildings	3.57
12	intended primarily for lease or rent to persons as their	3.58
13	permanent or principal place of residence.	
14	(b) It is the intent of the Legislature that this	3.59
15	subsection provide tax relief for persons who rent living	3.60
16	accommodations rather than own their homes, while still	3.61
17	providing a tax on the rental of lodging facilities that	
18	primarily serve transient guests.	3.62
19	(c) The rental of facilities, including trailer lots,	3.64
20	which are intended primarily for rental as a principal or	3.65
21	permanent place of residence is exempt from the tax imposed by	3.66
22	this chapter. The rental of facilities that primarily serve	3.68
23	transient guests is not exempt by this subsection. In the	3.69
24	application of this law, or in making any determination	3.70
25	against the exemption, the department shall consider and be	3.71
26	guided by, among other things:	
27	1. Whether or not a facility caters primarily to the	3.71
28	traveling public;	
29	2. Whether less than half of the total rental units	3.72
30	available are occupied by tenants who have a continuous	3.73
31	residence in excess of 3 months; and	3.74

1	3. The nature of the advertising of the facility	3.75
2	involved.	
3	(d) The rental of living accommodations in migrant	3.75
4	labor camps is not taxable under this section. "Migrant labor	1:qq
5	camps" are defined as one or more buildings or structures,	
6	tents, trailers, or vehicles, or any portion thereof, together	3.80
7	with the land appertaining thereto, established, operated, or	
8	used as living quarters for seasonal, temporary, or migrant	3.82
9	workers.	
10	Section 5. Paragraphs (c) and (d) of subsection (1) of	3.84
11	section 212.031, Florida Statutes, as amended by sections 8	4.2
12	and 25 of chapter 87-6 and section 10 of chapter 87-101, Laws	4.3
13	of Florida, are amended to read:	
14	212.031 Lease or rental of or license in real	4.4
15	property.--	
16	(1)	4.4
17	(c) For the exercise of such privilege, a tax is	4.5
18	levied in an amount equal to <u>5.5</u> 5 percent of and on the total	4.6
19	rent or license fee charged for such real property by the	4.9
20	person charging or collecting the rental or license fee.	
21	(d) When the rental or license fee of any such real	4.10
22	property is paid by way of property, goods, wares,	4.12
23	merchandise, services, or other thing of value, the tax shall	
24	be at the rate of <u>5.5</u> 5 percent of the value of the property,	4.13
25	goods, wares, merchandise, services, or other thing of value.	4.17
26	Section 6. Section 212.04, Florida Statutes, as	4.19
27	amended by sections 9 and 25 of chapter 87-6 and section 11 of	4.20
28	chapter 87-101, Laws of Florida, is amended to read:	
29	212.04 Admissions tax; rate, procedure, enforcement.--	4.22
30		
31		

1	(1)(a) It is hereby declared to be the legislative	4.23
2	intent that every person is exercising a taxable privilege who	4.25
3	sells or receives anything of value by way of admissions.	4.26
4	(b) For the exercise of such privilege, a tax is	4.27
5	levied at the rate of <u>5.5</u> 5 percent of sales price, or the	4.29
6	actual value received from such admissions, which <u>5.5</u> 5	4.30
7	percent shall be added to and collected with all such	4.33
8	admissions from the purchaser thereof; and such tax shall be	
9	paid for the exercise of the privilege as defined in the	4.34
10	preceding paragraph. Each ticket shall show on its face the	4.36
11	actual sales price of admission, and the tax shall be computed	4.37
12	and collected on the basis of each such admission price. The	4.38
13	sale price or actual value of admission shall, for the purpose	
14	of this chapter, be that price remaining after deduction of	4.39
15	federal taxes, if any, imposed upon such admission; and the	4.40
16	rate of tax on each admission shall be according to the	4.41
17	brackets established by s. 212.12(9) (10) .	4.42
18	(2)(a)1. No tax shall be levied on admissions to	4.43
19	athletic or other events sponsored by elementary schools,	4.44
20	junior high schools, middle schools, high schools, community	4.46
21	colleges, public or private colleges and universities, deaf	
22	and blind schools, facilities of the youth services programs	4.47
23	of the Department of Health and Rehabilitative Services, and	4.49
24	state correctional institutions when only student, faculty, or	
25	inmate talent is utilized. However, this exemption shall not	1:10s
26	apply to admission to athletic events sponsored by an	
27	institution within the State University System, and the	4.52
28	proceeds of the tax collected on such admissions shall be	4.53
29	retained and utilized by each institution to support women's	
30	athletics as provided in s. 240.533(4)(c).	4.54
31		

1	2. No tax shall be levied on dues, membership fees and	4.55
2	admission charges imposed by not-for-profit religious	4.57
3	sponsoring organizations. To receive this exemption, the	4.58
4	sponsoring organization must qualify as a not-for-profit	4.60
5	entity under the provisions of s. 501(c)(3) of the United	
6	States Internal Revenue Code of 1954, as amended.	4.61
7	3. No tax shall be levied on an admission paid by a	4.63
8	student, or on his behalf, to any required place of sport or	4.65
9	recreation if the student's participation in the sport or	
10	recreational activity is required as a part of a program or	4.68
11	activity sponsored by, and under the jurisdiction of, the	4.70
12	student's educational institution, provided his attendance is	
13	as a participant and not as a spectator.	4.71
14	4. No tax shall be levied on admissions to the	4.72
15	National Football League championship game.	4.76
16	5. No tax shall be levied on admissions to athletic or	4.77
17	other events sponsored by governmental entities.	4.78
18	(b) No municipality of the state shall levy an excise	4.80
19	tax on admissions.	
20	(c) The taxes imposed by this section shall be	4.81
21	collected in addition to the admission tax collected pursuant	
22	to s. 550.09, but the amount collected under s. 550.09 shall	4.83
23	not be subject to taxation under this chapter.	
24	(3) Such taxes shall be paid and remitted at the same	4.84
25	time and in the same manner as provided for remitting taxes on	5.1
26	sales of tangible personal property, as hereinafter provided.	5.2
27	(4) Each person who exercises the privilege of	5.3
28	charging admission taxes, as herein defined, shall apply for,	5.4
29	and at that time shall furnish the information and comply with	
30	the provisions of s. 212.18 not inconsistent herewith and	5.5
31	receive from the department, a certificate of right to	5.6

1	exercise such privilege, which certificate shall apply to each	5.7
2	place of business where such privilege is exercised and shall	5.8
3	be in the manner and form prescribed by the department. Such	5.9
4	certificate shall be issued upon payment to the department of	5.10
5	a registration fee of \$5 by the applicant. Each person	5.12
6	exercising the privilege of charging such admission taxes as	5.13
7	herein defined shall cause to be kept records and accounts	
8	showing the admission which shall be in the form as the	5.14
9	department may from time to time prescribe, inclusive of	5.15
10	records of all tickets numbered and issued for a period of not	5.16
11	less than 3 years, and inclusive of all bills or checks of	
12	customers who are charged any of the taxes defined herein,	5.17
13	showing the charge made to each for a period of not less than	5.18
14	3 years. The department is empowered to use each and every	5.20
15	one of the powers granted herein to the department to discover	
16	the amount of tax to be paid by each such person and to	5.21
17	enforce the payment thereof as are hereby granted the	5.22
18	department for the discovery and enforcement of the payment of	5.23
19	taxes hereinafter levied on the sales of tangible personal	
20	property. The failure of any person to pay such taxes before	5.25
21	the 21st day of the succeeding month after the taxes are	5.26
22	collected shall render such person liable to the same	5.27
23	penalties that are hereafter imposed upon such person for	5.28
24	being delinquent in the payment of taxes imposed upon the	
25	sales of tangible personal property; and the failure of any	5.29
26	person to render returns and to pay taxes as prescribed herein	5.30
27	shall render such person subject to the same penalties, by way	5.31
28	of charges for delinquencies, at the rate of 5 percent per	
29	month for a total amount of tax delinquent up to a total of 25	5.32
30	percent of such tax, and at the rate of 50-percent penalty for	5.33
31	attempted evasion of payment of any such tax or for any	5.34

1	attempt to file false or misleading returns that are required	5.35
2	to be filed by the department.	
3	(5) All of the provisions of this chapter relating to	5.36
4	collection, investigation, discovery, and aids to collection	5.37
5	of taxes upon sales of tangible personal property shall	5.38
6	likewise apply to all privileges described or referred to in	5.39
7	this section; and the obligations imposed in this chapter upon	
8	retailers are hereby imposed upon the seller of such	5.40
9	admissions. When tickets or admissions are sold and not used	5.41
10	but returned and credited by the seller, the seller may apply	5.42
11	to the department for a credit allowance for such returned	5.43
12	tickets or admissions if advance payments have been made by	
13	the buyer and have been returned by the seller, upon such form	5.44
14	and in such manner as the department may from time to time	5.45
15	prescribe; and the department may, upon obtaining satisfactory	5.46
16	proof of the refunds on the part of the seller, credit the	
17	seller for taxes paid upon admissions that have been returned	5.47
18	unused to the purchaser of those admissions. The seller of	5.49
19	admissions, upon the payment of the taxes before they become	5.50
20	delinquent and the rendering of the returns in accordance with	5.51
21	the requirement of the department and as provided in this law,	
22	shall be entitled to a discount of 3 percent of the amount of	5.52
23	taxes upon the payment thereof before such taxes become	5.53
24	delinquent, in the same manner as permitted the sellers of	5.54
25	tangible personal property in this chapter. However, if the	5.55
26	amount of the tax due and remitted to the department for the	
27	reporting period exceeds \$1,000, the 3-percent discount shall	5.56
28	be reduced to 1 percent for all amounts in excess of \$1,000.	5.57
29	(6) Admission taxes required to be paid by this	5.58
30	chapter shall be paid to the department by the owner or the	5.59
31	collector of such admission. When any place of business is	5.61

1	sold or transferred by any owner, wherein such admission taxes	
2	have accrued or are accruing, such owner shall be obligated	5.62
3	before such sale becomes effective to notify the department of	5.63
4	such pending sale and secure from the department a certificate	5.64
5	of registration as prescribed in this section, and the	
6	purchaser shall become obligated to withhold from the sales	5.65
7	price such sum of money as will safely be required to	5.66
8	discharge all accrued admission taxes upon such places of	5.67
9	business; and, upon the failure of any such purchaser to	
10	withhold, he shall become obligated to pay all accrued	5.68
11	admission taxes, and the same shall become a lien upon all of	5.69
12	the purchaser's assets until the same have been paid and fully	5.70
13	discharged.	
14	(7) The taxes under this section shall become a lien	5.71
15	upon the assets of the owner of any business exercising the	
16	privilege of selling admissions, and the collection of such	5.72
17	admissions, as defined hereunder, and shall remain a lien	5.73
18	until fully paid and discharged. Such lien may be enforced in	5.74
19	the manner provided hereinafter for the enforcement of the	5.75
20	collection of taxes imposed upon the sales of tangible	
21	personal property.	5.76
22	(8) The word "owners" as used in this chapter shall be	1:qq
23	taken to include and mean all persons obligated to collect and	5.78
24	pay over to the state the tax imposed under this section,	5.79
25	inclusive of all holders of certificates of registration	
26	issued as herein provided. Wherever the word "owner" or	1:qq
27	"owners" is used herein, it shall be taken to mean and include	5.83
28	all persons liable for such admission taxes unless it appears	5.84
29	from the context that the words are descriptive of property	
30	owners.	
31		

1	Section 7. Section 212.05, Florida Statutes, as	6.1
2	amended by section 10 of chapter 87-6, sections 2 and 9 of	6.4
3	chapter 87-99, section 12 of chapter 87-101, and section 7 of	
4	chapter 87-402, Laws of Florida, is amended to read:	6.6
5	212.05 Sales, storage, use tax.--It is hereby declared	6.7
6	to be the legislative intent that every person is exercising a	6.10
7	taxable privilege who engages in the business of selling	
8	tangible personal property at retail in this state, including	6.11
9	the business of making mail order sales, or who rents or	6.12
10	furnishes any of the things or services taxable under this	6.13
11	<u>chapter</u> section, or who stores for use or consumption in this	6.15
12	state any item or article of tangible personal property as	
13	defined herein and who leases or rents such property within	6.16
14	the state.	
15	(1) For the exercise of such privilege, a tax is	6.18
16	levied on each taxable transaction or incident, which tax is	6.19
17	due and payable as follows:	
18	(a)1.a. At the rate of <u>5.5</u> 5 percent of the sales	6.21
19	price of each item or article of tangible personal property	6.22
20	when sold at retail in this state, computed on each taxable	6.23
21	sale for the purpose of remitting the amount of tax due the	6.24
22	state, and including each and every retail sale.	6.25
23	b. Each occasional or isolated sale of an aircraft,	6.26
24	boat, mobile home, or motor vehicle of a class or type which	6.30
25	is required to be registered, licensed, titled, or documented	6.32
26	in this state or by the United States Government shall be	6.33
27	subject to tax at the rate provided in this paragraph. The	6.35
28	department shall, by rule, adopt the NADA Official Used Car	
29	Guide as the reference price list for any used motor vehicle	6.36
30	which is required to be licensed pursuant to s. 320.08(1),	
31	(2), (3)(a), (b), (c), or (f), or (9). If any party to an	6.38

1	occasional or isolated sale of such a vehicle reports to the	
2	tax collector a sales price which is less than 80 percent of	6.39
3	the average loan price for the specified model and year of	6.40
4	such vehicle as listed in the most recent reference price	
5	list, the tax levied under this paragraph shall be computed by	6.41
6	the department on such average loan price unless the parties	
7	to the sale have provided to the tax collector an affidavit	6.42
8	signed by each party, or other substantial proof, stating the	6.44
9	actual sales price. Any party to such sale who reports a	6.45
10	sales price less than the actual sales price is guilty of a	
11	misdemeanor of the second degree, punishable as provided in s.	6.46
12	775.083. The department shall collect or attempt to collect	6.47
13	from such party any delinquent sales taxes. In addition, such	6.48
14	party shall pay any tax due and any penalty and interest	
15	assessed, plus a penalty equal to twice the amount of the	6.49
16	additional tax owed. Notwithstanding any other provision of	6.51
17	law, the Department of Revenue may waive or compromise any	
18	penalty imposed after July 1, 1985, pursuant to this	6.52
19	subparagraph.	
20	2. This paragraph does not apply to the sale of a boat	6.54
21	or airplane by or through a registered dealer under this	6.55
22	chapter to a purchaser who removes such boat or airplane from	6.56
23	this state within 10 days after the date of purchase or, when	6.57
24	the boat or airplane is repaired or altered, within 10 days	
25	after completion of such repairs or alterations. In no event	6.60
26	shall the boat or airplane remain in this state more than 90	
27	days after the date of purchase. This exemption shall not be	6.63
28	allowed unless the seller:	6.64
29	a. Obtains from the purchaser within 90 days from the	6.65
30	date of sale written proof that the purchaser licensed,	6.67
31		

1	registered, or documented the boat or airplane outside the	6.68
2	state;	
3	b. Requires the purchaser to sign an affidavit that he	6.69
4	has read the provisions of this section; and	6.71
5	c. Makes the affidavit a part of his permanent record.	6.74
6		
7	In the event the purchaser fails to remove the boat or	6.75
8	airplane from this state within 10 days after purchase or,	6.77
9	when the boat or airplane is repaired or altered, within 10	6.79
10	days after completion of such repairs or alterations, or	6.80
11	permits the boat or airplane to return to this state within 6	6.81
12	months from the date of departure, the purchaser shall be	6.83
13	liable for use tax on the cost price of the boat or airplane	6.84
14	and, in addition thereto, payment of a penalty to the	
15	Department of Revenue equal to the tax payable. This penalty	7.2
16	shall be in lieu of the penalty imposed by s. 212.12(2) and is	
17	mandatory and shall not be waived by the department.	7.3
18	(b) At the rate of <u>5.5</u> 5 percent of the cost price of	7.4
19	each item or article of tangible personal property when the	7.7
20	same is not sold but is used, consumed, distributed, or stored	7.8
21	for use or consumption in this state.	
22	(c) At the rate of <u>5.5</u> 5 percent of the gross proceeds	7.11
23	derived from the lease or rental of tangible personal	7.12
24	property, as defined herein, except the lease or rental of a	
25	commercial motor vehicle as defined in s. 316.003(67)(a) to	7.14
26	one lessee or rentee for a period of not less than 12 months	
27	when tax was paid on the acquisition of such vehicle by the	7.16
28	lessor, when the lease or rental of such property is an	
29	established business or part of an established business or the	7.18
30	same is incidental or germane to such business.	
31		

1	(d) At the rate of <u>5.5</u> 5 percent of the lease or	7.20
2	rental price paid by a lessee or rentee, or contracted or	7.21
3	agreed to be paid by a lessee or rentee, to the owner of the	7.22
4	tangible personal property.	
5	(e)1. At the rate of <u>5.5</u> 5 percent on charges for all	1:lus
6	telegraph messages and long distance telephone calls beginning	7.25
7	and terminating in this state; on charges for	
8	telecommunication service as defined in s. 203.012 and for	7.26
9	those services described in s. 203.012(2)(a); on recurring	7.27
10	charges to regular subscribers for wired television service;	7.29
11	on all charges for the installation of telecommunication,	
12	wired television, and telegraphic equipment; and on all	7.30
13	charges for electrical power or energy. For purposes of this	7.32
14	part, the term "telecommunication service" does not include	
15	local service provided through a pay telephone. The	7.34
16	provisions of s. 212.17(3), regarding credit for tax paid on	7.35
17	charges subsequently found to be worthless, shall be equally	7.37
18	applicable to any tax paid under the provisions of this	7.39
19	section on charges for telecommunication or telegraph services	
20	or electric power subsequently found to be uncollectible. The	7.41
21	word "charges" in this paragraph does not include any excise	1:qq
22	or similar tax levied by the Federal Government, any political	7.43
23	subdivision of the state, or any municipality upon the	7.44
24	purchase or sale of telecommunication, wired television, or	
25	telegraph service or electric power, which tax is collected by	7.46
26	the seller from the purchaser.	7.47
27	2. Telegraph messages and telecommunication services	7.48
28	which originate or terminate in this state, other than	7.50
29	interstate private communication services, and are billed to a	7.51
30	customer, telephone number, or device located within this	
31	state are taxable under this paragraph. Interstate private	7.53

1	communication services are taxable under this paragraph as	
2	follows:	7.54
3	a. One hundred percent of the charge imposed at each	7.54
4	channel termination point within this state;	7.55
5	b. One hundred percent of the charge imposed for the	7.55
6	total channel mileage between each channel termination point	7.56
7	within this state; and	
8	c. The portion of the interstate interoffice channel	7.57
9	mileage charge as determined by multiplying said charge times	7.58
10	a fraction, the numerator of which is the air miles between	
11	the last channel termination point in this state and the	7.59
12	vertical and horizontal coordinates, 7856 and 1756,	7.60
13	respectively, and the denominator of which is the air miles	7.61
14	between the last channel termination point in this state and	
15	the first channel termination point outside this state. The	7.63
16	denominator of this fraction shall be adjusted, if necessary,	
17	by adding the numerator of said fraction to similarly	7.64
18	determined air miles in the state in which the other channel	
19	termination point is located, so that the summation of the	7.66
20	apportionment factor for this state and the apportionment	
21	factor for the other state is not greater than one, to ensure	7.68
22	that no more than 100 percent of the interstate interoffice	
23	channel mileage charge can be taxed by this state and another	7.69
24	state.	
25	3. The tax imposed pursuant to this paragraph shall	7.71
26	not exceed \$50,000 per calendar year on charges to any person	7.72
27	for interstate telecommunications services defined in s.	
28	203.012(4) and (7)(b), if the majority of such services used	7.73
29	by such person are for communications originating outside of	7.74
30	this state and terminating in this state. This exemption	7.76
31	shall only be granted to holders of a direct pay permit issued	

1	pursuant to this subparagraph. No refunds shall be given for	7.78
2	taxes paid prior to receiving a direct pay permit. Upon	7.79
3	application, the department may issue a direct pay permit to	
4	the purchaser of telecommunications services authorizing such	7.80
5	purchaser to pay tax on such services directly to the	
6	department. Any vendor furnishing telecommunications services	7.82
7	to the holder of a valid direct pay permit shall be relieved	7.83
8	of the obligation to collect and remit the tax on such	
9	service. Tax payments and returns pursuant to a direct pay	7.84
10	permit shall be monthly. For purposes of this subparagraph,	8.1
11	the term "person" shall be limited to a single legal entity	
12	and shall not be construed as meaning a group or combination	8.3
13	of affiliated entities or entities controlled by one person or	8.4
14	group of persons. For purposes of this subparagraph, for	8.5
15	calendar year 1986, the term "calendar year" means the last 6	8.6
16	months of 1986.	
17	(f) At the rate of <u>5.5</u> 5 percent on the sale, rental,	8.7
18	use, consumption, or storage for use in this state of machines	8.8
19	and equipment and parts and accessories therefor used in	8.9
20	manufacturing, processing, compounding, producing, mining, or	8.10
21	quarrying personal property for sale or to be used in	
22	furnishing communications, transportation, or public utility	8.11
23	services.	
24	(g) At the rate of 5 percent of the price, as	8.12
25	determined pursuant to part II, of each gallon of motor fuel	8.14
26	or special fuel taxable pursuant to that part, except that	
27	motor fuel and special fuel expressly taxable under this part	8.15
28	shall be taxed as provided in paragraphs (a) and (b).	
29	(h) Any person who purchases, installs, rents, or	8.16
30	leases a telephone system or telecommunication system for his	8.17
31	own use to provide himself with telephone service or	

1	telecommunication service which is a substitute for any	8.18
2	telephone company switched service or a substitute for any	8.20
3	dedicated facility by which a telephone company provides a	8.21
4	communication path is exercising a taxable privilege and shall	
5	register with the Department of Revenue and pay into the State	8.22
6	Treasury a yearly amount equal to <u>5.5</u> 5 percent of the actual	8.24
7	cost of operating such system, notwithstanding the provisions	
8	of s. 212.081(3)(b). "Actual cost" includes, but is not	1:qq
9	limited to, depreciation, interest, maintenance, repair, and	8.26
10	other expenses directly attributable to the operation of such	8.27
11	system. For purposes of this paragraph, the depreciation	8.28
12	expense to be included in actual cost shall be the	
13	depreciation expense claimed for federal income tax purposes.	8.29
14	The total amount of any payment required by a lease or rental	8.30
15	contract or agreement shall be included within the actual	8.31
16	cost. The provisions of this paragraph do not apply to the	8.32
17	use by any local telephone company or any telecommunication	8.33
18	carrier of its own telephone system or telecommunication	
19	system to conduct a telecommunication service for hire. If a	8.35
20	system described in this paragraph is located in more than one	
21	state, the actual cost of such system for purposes of this	8.36
22	paragraph shall be the actual cost of the system's equipment	8.37
23	located in Florida.	
24	(i) At the rate of <u>5.5</u> 5 percent on the retail price	8.38
25	of newspapers and magazines sold or used in Florida.	8.40
26	(2) The tax shall be collected by the dealer, as	8.41
27	defined herein, and remitted by him to the state at the time	8.42
28	and in the manner as hereinafter provided.	8.43
29	(3) The tax so levied is in addition to all other	8.44
30	taxes, whether levied in the form of excise, license, or	
31		

1	privilege taxes, and in addition to all other fees and taxes	8.45
2	levied.	
3	(4) The tax imposed pursuant to this part shall be due	8.46
4	and payable according to the brackets set forth in s. 212.12.	8.47
5	Section 8. Effective July 1, 1988, paragraph (a) of	8.48
6	subsection (1) of section 212.05, Florida Statutes, as amended	8.51
7	by section 83 of chapter 87-6 and section 52 of chapter 87-	
8	101, Laws of Florida, is amended to read:	8.52
9	212.05 Sales, storage, use tax.--It is hereby declared	8.53
10	to be the legislative intent that every person is exercising a	8.56
11	taxable privilege who engages in the business of selling	
12	tangible personal property at retail in this state, <u>including</u>	8.57
13	<u>the business of making mail order sales</u> , or who rents or	8.58
14	furnishes any of the things or services taxable under this	8.59
15	<u>chapter</u> section, or who stores for use or consumption in this	8.62
16	state any item or article of tangible personal property as	
17	defined herein and who leases or rents such property within	8.63
18	the state.	
19	(1) For the exercise of such privilege, a tax is	8.65
20	levied on each taxable transaction or incident, which tax is	8.66
21	due and payable as follows:	
22	(a)1.a. At the rate of <u>5.5</u> 5 percent of the sales	8.68
23	price of each item or article of tangible personal property	8.69
24	when sold at retail in this state, computed on each taxable	8.70
25	sale for the purpose of remitting the amount of tax due the	8.71
26	state, and including each and every retail sale.	8.72
27	b. Each occasional or isolated sale of an aircraft,	8.73
28	boat, mobile home, or motor vehicle of a class or type which	8.77
29	is required to be registered, licensed, titled, or documented	8.79
30	in this state or by the United States Government shall be	8.80
31	subject to tax at the rate provided in this paragraph. The	8.82

1	department shall, by rule, adopt the NADA Official Used Car	
2	Guide as the reference price list for any used motor vehicle	8.83
3	which is required to be licensed pursuant to s. 320.08(1),	
4	(2), (3)(a), (b), (c), or (f), or (9). If any party to an	9.1
5	occasional or isolated sale of such a vehicle reports to the	
6	tax collector a sales price which is less than 80 percent of	9.2
7	the average loan price for the specified model and year of	9.3
8	such vehicle as listed in the most recent reference price	
9	list, the tax levied under this paragraph shall be computed by	9.4
10	the department on such average loan price unless the parties	
11	to the sale have provided to the tax collector an affidavit	9.5
12	signed by each party, or other substantial proof, stating the	9.7
13	actual sales price. Any party to such sale who reports a	9.8
14	sales price less than the actual sales price is guilty of a	
15	misdemeanor of the first degree, punishable as provided in s.	9.9
16	775.082, s. 775.083, or s. 775.084. The department shall	9.10
17	collect or attempt to collect from such party any delinquent	
18	sales taxes. In addition, such party shall pay any tax due	9.11
19	and any penalty and interest assessed, plus a penalty equal to	9.12
20	twice the amount of the additional tax owed. Notwithstanding	9.14
21	any other provision of law, the Department of Revenue may	
22	waive or compromise any penalty imposed after July 1, 1985,	9.15
23	pursuant to this <u>subparagraph</u> sub-subparagraph. For purposes	1:10s
24	of this sub-subparagraph, an occasional or isolated sale is	9.18
25	one in which the seller is not a motor vehicle dealer as	9.19
26	defined in s. 320.27(1)(c).	
27	2. This paragraph does not apply to the sale of a boat	9.21
28	or airplane by or through a registered dealer under this	9.22
29	chapter to a purchaser who removes such boat or airplane from	9.23
30	this state within 10 days after the date of purchase or, when	9.24
31	the boat or airplane is repaired or altered, within 10 days	

1	after completion of such repairs or alterations. In no event	9.27
2	shall the boat or airplane remain in this state more than 90	
3	days after the date of purchase. This exemption shall not be	9.30
4	allowed unless the seller:	9.31
5	a. Obtains from the purchaser within 90 days from the	9.32
6	date of sale written proof that the purchaser licensed,	9.34
7	registered, or documented the boat or airplane outside the	9.35
8	state;	
9	b. Requires the purchaser to sign an affidavit that he	9.36
10	has read the provisions of this section; and	9.38
11	c. Makes the affidavit a part of his permanent record.	9.41
12		
13	In the event the purchaser fails to remove the boat or	9.42
14	airplane from this state within 10 days after purchase or,	9.44
15	when the boat or airplane is repaired or altered, within 10	9.46
16	days after completion of such repairs or alterations, or	9.47
17	permits the boat or airplane to return to this state within 6	9.48
18	months from the date of departure, the purchaser shall be	9.50
19	liable for use tax on the cost price of the boat or airplane	9.51
20	and, in addition thereto, payment of a penalty to the	
21	Department of Revenue equal to the tax payable. This penalty	9.53
22	shall be in lieu of the penalty imposed by s. 212.12(2) and is	
23	mandatory and shall not be waived by the department.	9.54
24	Section 9. Section 212.055, Florida Statutes, as	9.55
25	amended by section 8 of chapter 87-99, section 1 of chapter	9.57
26	87-100, and section 2 of chapter 87-239, Laws of Florida, is	
27	amended, and effective upon this act becoming a law,	9.58
28	paragraphs (c) through (i) of subsection (3) are redesignated	9.59
29	as paragraphs (d) through (j), respectively, and a new	
30	paragraph (c) is added to said subsection to read:	9.61
31		

1	212.055 Discretionary sales surtaxes; legislative	9.62
2	intent; authorization and use of proceeds.--It is the	9.63
3	legislative intent that any authorization for imposition of a	9.64
4	discretionary sales surtax shall be published in the Florida	
5	Statutes as a subsection of this section, irrespective of the	9.65
6	duration of the levy. Each enactment shall specify the types	9.66
7	of counties authorized to levy; the rate or rates which may be	9.67
8	imposed; the maximum length of time the surtax may be imposed,	
9	if any; the procedure which must be followed to secure voter	9.68
10	approval, if required; the purpose for which the proceeds may	
11	be expended; and such other requirements as the Legislature	9.69
12	may provide. Taxable transactions and administrative	9.70
13	procedures shall be as provided in s. 212.054.	9.71
14	(1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--	9.72
15	(a) Each charter county which adopted a charter prior	9.73
16	to June 1, 1976, and <u>each county the government of which is</u>	9.74
17	<u>consolidated with that of one or more municipalities</u> may levy	
18	a discretionary sales surtax, subject to approval by a	9.75
19	majority vote of the electorate of the county.	9.76
20	(b) 1 The rate shall be <u>up to two-elevenths</u> one-fifth	1:10s
21	{20-percent} <u>or in incremental parts thereof as established by</u>	9.78
22	<u>the county governing body,</u> of any amount of tax imposed by and	9.80
23	paid to the state pursuant to this part, except this section	
24	and s. 212.054.	9.81
25	2.--Notwithstanding-subparagraph-1--for-any-county-the	1:10s
26	government-of-which-is-consolidated-with-that-of-one-or-more	9.83
27	municipalities,-upon-the-retirement-of-any-bonds-which-were	
28	issued-for-the-construction-of-roads-and-bridges-and-which	9.84
29	were-outstanding-on-the-effective-date-of-this-act,-the-rate	10.1
30	shall-be-one-tenth-{10-percent}-of-any-amount-of-tax-imposed	10.2
31		

1	by-and-paid-to-the-state-pursuant-to-this-part,-except-this	10.3
2	section-and-sr-212.054-	
3	(c) The proposal to adopt a discretionary sales surtax	10.4
4	as provided in this subsection and to create a rapid transit	10.5
5	trust fund within the county accounts shall be placed on the	10.6
6	ballot in accordance with law at a time to be set at the	10.7
7	discretion of the governing body.	10.8
8	(d) Proceeds from the surtax shall be:	10.9
9	1. Deposited by the county in the rapid transit trust	10.10
10	fund and shall be used only for the purposes of development,	10.12
11	construction, equipment, maintenance, operation, supportive	10.13
12	services, including a countywide bus system, and related costs	10.15
13	of a fixed guideway rapid transit system; or	
14	2. Remitted by the governing body of the county to an	10.15
15	expressway or transportation authority created by law to be	10.16
16	used, at the discretion of such authority, for the	
17	development, construction, operation, or maintenance of roads	10.17
18	or bridges in the county, the operation and maintenance of a	10.18
19	bus system, or the payment of principal and interest on	
20	existing bonds issued for the construction of such roads or	10.19
21	bridges, and, upon approval by the county commission, such	10.20
22	proceeds may be pledged for bonds issued to refinance existing	
23	bonds or new bonds issued for the construction of such roads	10.21
24	or bridges.	
25	<u>(e) Notwithstanding the provisions of s. 212.054(5),</u>	1:1us
26	<u>the surtax shall take effect on the first day of a month as</u>	10.23
27	<u>fixed by the county governing body; however, the surtax shall</u>	
28	<u>not take effect until at least 60 days following the electors'</u>	10.24
29	<u>approval.</u>	
30	(2) INDIGENT CARE SURTAX.--	10.25
31		

1	(a) The governing authority in each county which has a	10.26
2	publicly owned, publicly operated, and publicly managed	10.27
3	regional referral hospital, as defined in s. 154.304(4), which	10.28
4	hospital has an affiliation agreement with a state university	10.30
5	medical school located in that county and which hospital would	10.31
6	have received from the county between October 1, 1982, and	
7	September 30, 1983, more than it actually received for	10.34
8	providing health care for recipient indigent patients had	
9	1982-1983 federal poverty guidelines been applied, is	10.35
10	authorized to levy by ordinance, for the period January 1,	10.36
11	1986, through March 31, 1987, or any quarterly portion	10.38
12	thereof, a discretionary sales surtax.	
13	(b) The rate shall be 5 percent of any tax paid to the	10.39
14	state pursuant to this part, except this section and s.	10.41
15	212.054.	
16	(c) The provisions of s. 212.054(2)(b)1. shall not	10.42
17	apply to the surtax authorized by this subsection.	10.43
18	(d) The ordinance adopted by the governing body	10.44
19	providing for the imposition of the surtax shall set forth	10.45
20	criteria for the selection of the providers of the health care	
21	services to be paid therefor from the proceeds thereof.	10.46
22	(e) The department shall disburse the moneys to the	10.47
23	clerk of the circuit court as ex officio custodian of the	10.49
24	funds of the authorizing county, who shall maintain the moneys	
25	in an Indigent Health Care Trust Fund. Any funds on deposit	10.51
26	in the trust fund created pursuant to this paragraph shall be	
27	invested pursuant to general law. The moneys in an Indigent	10.53
28	Health Care Trust Fund for an authorizing county and any	10.55
29	interest thereon shall be expended within that county or, in	
30	the case of a negotiated joint county agreement by that	10.56
31	authorizing county with another county, within such other	

1	county, to provide health care to certified indigent patients	10.58
2	as defined by s. 154.304(1) who are residents of the	10.60
3	authorizing county.	10.61
4	(f) In enacting this subsection the Legislature	10.62
5	expressly finds that it would be an unconstitutional use of	10.63
6	the taxing power of the state for any holders of any hospital	
7	revenue obligation bonds to have a lien on any of the funds	10.64
8	raised under this subsection until those funds are received by	10.66
9	the health care provider for services rendered as provided.	
10	The moneys in an Indigent Health Care Trust Fund for an	10.67
11	authorizing county, and any interest thereon, shall remain the	10.68
12	property of the State of Florida and shall be distributed by	10.69
13	the Department of Revenue on a regular and periodic basis to	10.70
14	the governing authority of the authorizing county, in trust,	10.72
15	until they are paid to the account of the appropriate provider	
16	of health care services to certified indigent patients for	10.73
17	services rendered after the effective date of this act, and	
18	the funds shall not be disbursed from the trust fund until the	10.74
19	authorizing county has paid out of county funds for indigent	10.75
20	health care a sum equal to the amount which the authorizing	
21	county paid for indigent health care out of county funds in	10.76
22	the fiscal year preceding the adoption of the authorizing	10.77
23	ordinance.	
24	(3) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--	10.79
25	(a) The governing authority in each county may levy,	10.79
26	for a period of <u>up to</u> 15 years from the date of levy, a	10.80
27	discretionary sales surtax of up to <u>one-eleventh</u> 20-percent of	1:1us
28	any tax paid to the state pursuant to this part, except this	10.83
29	section, s. 212.054 and s. 212.0305. Such-governing-authority	1:1os
30	may-levy-such-surtax-in-an-amount-equal-to-57-107-15-or-20	
31	percent-of-said-state-tax. The levy of the surtax shall be	11.3

1	pursuant to ordinance enacted by a majority <u>vote plus one</u> of	11.4
2	the members of the county governing authority and-approved-by	11.6
3	a-majority-of-the-electors-of-the-county-voting-in-a	11.7
4	referendum-on-the-surtax. If the governing bodies of the	11.9
5	municipalities representing a majority of the county's	
6	<u>municipal</u> population adopt uniform resolutions establishing	11.11
7	the-rate-of-the-surtax-and calling for a referendum on the	11.12
8	surtax, the levy of the surtax shall be placed on the ballot	11.14
9	and shall take effect if approved by a majority of the	
10	electors of the county voting in the referendum on the surtax.	11.15
11	No-referendum-election-called-pursuant-to-the-provisions-of	1:10s
12	this-subsection-shall-be-held-between-March-9-and-December-31,	11.17
13	1988.	
14	(b) A statement which includes a brief general	11.18
15	description of the projects to be funded by the surtax and	11.19
16	which conforms to the requirements of s. 101.161 shall be	
17	placed on the ballot by the governing authority of any county	11.20
18	which-enacts-an-ordinance-calling-for-a-referendum-on-the-levy	11.21
19	of-the-surtax-or in which the governing bodies of the	
20	municipalities representing a majority of the county's	11.22
21	population adopt uniform resolutions calling for a referendum	11.23
22	on the surtax. The following question shall be placed on the	11.24
23	ballot:	
24FOR the <u>one-half-cent</u> sales tax	11.26
25AGAINST the <u>one-half-cent</u> sales tax	11.27
26	(c) <u>At least 7 days prior to the governing</u>	1:1us
27	<u>authorities' vote on the Local Option Infrastructure Surtax</u>	11.29
28	<u>ordinance, the governing authority shall hold a public hearing</u>	
29	<u>to take public testimony on the adoption of the surtax and to</u>	11.30
30	<u>explain the need for the surtax and to describe the projects</u>	11.31
31	<u>to be funded by the surtax. At least 7 days prior to the</u>	11.32

1	<u>public hearing, the governing authority shall advertise in a</u>	
2	<u>newspaper of general paid circulation in the county its intent</u>	11.33
3	<u>to consider adoption of the surtax and the time and location</u>	11.34
4	<u>of the public hearing. The advertisement shall be of the</u>	11.35
5	<u>form:</u>	
6	<u>NOTICE OF SALES TAX INCREASE</u>	1:lus
7	<u>The (...name of taxing authority...) will soon consider</u>	11.37
8	<u>a measure to increase the sales tax rate by one-half percent</u>	
9	<u>in (...name of county...) county for a period of (...number of</u>	11.38
10	<u>years...) years for the purpose of funding infrastructure</u>	11.39
11	<u>projects. All concerned citizens are invited to a public</u>	11.40
12	<u>hearing on the tax increase to be held on (...date and</u>	11.41
13	<u>time...) at (...meeting place...). A decision on the proposed</u>	11.42
14	<u>tax increase will be made on (...date and time...) at</u>	
15	<u>(...meeting place...).</u>	11.43
16	<u>(d)(c) Pursuant to s. 212.054(4), the proceeds of the</u>	1:lus
17	<u>surtax levied under this subsection shall be distributed to</u>	11.46
18	<u>the county and the municipalities within such county in which</u>	
19	<u>the surtax was collected, according to:</u>	11.47
20	<u>1. An interlocal agreement between the county</u>	11.48
21	<u>governing authority and the governing bodies of the</u>	
22	<u>municipalities representing a majority of the <u>county's</u></u>	11.49
23	<u><u>municipal</u> county population; or</u>	
24	<u>2. If there is no interlocal agreement, according to</u>	11.50
25	<u>the formula provided in s. 218.62.</u>	11.51
26	(d)--The-provisions-of-s.-212.054(2)(b)1--relating-to	11.53
27	the-sales-amount-above-\$17,000-on-any-item-of-tangible-personal	
28	property-shall-not-apply-to-the-surtax-authorized-by-this	11.55
29	subsection--The-sales-amount-above-\$5,000-on-any-item-of	11.57
30	tangible-personal-property-shall-not-be-subject-to-the-surtax	11.58
31	imposed-by-this-subsection-	

1	(e) The department shall promulgate by rule the	11.61
2	brackets applicable to transactions which are subject to the	
3	surtax.	
4	(f) 1- The proceeds of the surtax authorized by this	11.63
5	subsection and any interest accrued thereto shall be expended	11.65
6	within the county and municipalities within the county, or, in	11.66
7	the case of a negotiated joint county agreement, within	
8	another county, to finance, plan, <u>purchase</u> and construct <u>and</u>	11.67
9	<u>provide public facilities to meet the standards established in</u>	11.68
10	<u>the capital improvements element required by s. 163.3177.</u>	11.69
11	infrastructure--Neither the proceeds nor any interest accrued	11.71
12	thereto shall be used for operational expenses of any	11.72
13	infrastructure	
14	2--For the purposes of this paragraph " <u>infrastructure</u> "	1:qq
15	means any fixed capital expenditure or fixed capital costs	
16	associated with the construction, reconstruction, or	11.78
17	improvement of public facilities which have a life expectancy	11.79
18	of 5 or more years and any land acquisition, land improvement,	
19	design and engineering costs related thereto	11.80
20	(g) Counties and municipalities receiving proceeds	11.82
21	under the provisions of this subsection may pledge such	11.83
22	proceeds for the purpose of servicing new bond indebtedness	12.1
23	incurred pursuant to law. Local governments may use the	12.2
24	services of the Division of Bond Finance of the Department of	12.3
25	General Services pursuant to the State Bond Act to issue any	
26	bonds through the provisions of this subsection. In no case	12.5
27	may a jurisdiction issue bonds pursuant to this subsection	12.7
28	more frequently than once per year. Counties and	12.8
29	municipalities may join together for the issuance of bonds	12.10
30	authorized by this subsection.	
31		

1	(h) Counties and municipalities shall not use the	12.12
2	surtax proceeds to supplant or replace user fees or to reduce	
3	ad valorem taxes existing prior to the levy of the surtax	12.15
4	authorized by this subsection.	
5	(i) <u>No ordinance enacting the levying of such surtax</u>	12.16
6	<u>shall be adopted after November 30, 1992.</u> No referendum	12.19
7	proposing the levying of such surtax shall be held after	
8	November 30, 1992.	12.21
9	(j) <u>Notwithstanding the provisions of s. 212.054(5),</u>	12.18
10	<u>the surtax shall take effect on the first day of a month as</u>	12.23
11	<u>fixed by the ordinance adopted pursuant to paragraph (3)(a);</u>	
12	<u>however, the surtax shall not take effect until at least 60</u>	12.24
13	<u>days following the adoption of the ordinance or the electors'</u>	12.25
14	<u>approval whichever is applicable.</u>	12.26
15	Section 10. Subsection (3) and paragraph (c) of	12.27
16	subsection (11) of section 212.08, Florida Statutes, as	12.28
17	amended by sections 14 and 25 of chapter 87-6, section 4 of	12.29
18	chapter 87-72, section 4 of chapter 87-99, section 13 of	12.30
19	chapter 87-101, and section 2 of chapter 87-370, Laws of	
20	Florida, is amended to read:	12.32
21	212.08 Sales, rental, use, consumption, distribution,	12.33
22	and storage tax; specified exemptions.--The sale at retail,	12.34
23	the rental, the use, the consumption, the distribution, and	12.36
24	the storage to be used or consumed in this state of the	
25	following are hereby specifically exempt from the tax imposed	12.39
26	by part I of this chapter.	
27	(3) EXEMPTIONS, PARTIAL; CERTAIN FARM EQUIPMENT.--	12.41
28	There shall be taxable at the rate of 3 percent the sale, use,	
29	consumption, or storage for use in this state of self-	12.42
30	propelled or power-drawn farm equipment used exclusively by a	12.43
31	farmer on a farm owned, leased, or sharecropped by him in	12.44

1	plowing, planting, cultivating, or harvesting crops. The	12.45
2	rental of self-propelled or power-drawn farm equipment shall	12.46
3	be taxed at the rate of <u>5.5</u> 5 percent.	12.47
4	(11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.--	12.48
5	(c) The maximum tax collectible under this subsection	12.49
6	may not exceed <u>5.5</u> 5 percent of the sales price of such	12.51
7	aircraft. No Florida tax may be imposed on the sale of such	12.53
8	aircraft if the state in which the aircraft will be domiciled	12.54
9	does not allow Florida sales or use tax to be credited against	12.55
10	its sales or use tax. Furthermore, no tax may be imposed on	12.56
11	the sale of such aircraft if the state in which the aircraft	12.57
12	will be domiciled has enacted a sales and use tax exemption	12.58
13	for flyable aircraft or if the aircraft will be domiciled	
14	outside the United States.	12.59
15	Section 11. Subsections (9) and (10) of section	12.60
16	212.12, Florida Statutes, as amended by section 17 of chapter	12.61
17	87-6, section 6 of chapter 87-99, section 16 of chapter 87-	
18	101, and section 8 of chapter 87-402, Laws of Florida, are	12.62
19	amended to read:	
20	212.12 Dealer's credit for collecting tax; penalties	12.63
21	for noncompliance; powers of Department of Revenue in dealing	12.64
22	with delinquents; brackets applicable to taxable transactions;	12.65
23	records required.--	
24	(9) Taxes imposed by this chapter upon the privilege	12.66
25	of the use, consumption, storage for consumption, or sale of	12.68
26	tangible personal property, admissions, license fees, rentals,	
27	<u>and communication services</u> , and upon the sale or use of	12.69
28	services as herein taxed shall be collected upon the basis of	12.72
29	an addition of the tax imposed by this chapter to the total	
30	price of such admissions, license fees, rentals, communication	12.73
31	or other services, or sale price of such article or articles	12.75

1	that are purchased, sold, or leased at any one time by or to a	12.76
2	customer or buyer; and the dealer, or person charged herein,	
3	is required to pay a privilege tax in the amount of the tax	12.77
4	imposed by this chapter on the total of his gross sales of	12.78
5	tangible personal property, admissions, license fees, rentals,	
6	and communication services or-to-collect-a-tax-upon-the-sale	12.79
7	or-use-of-services , and such person or dealer shall add the	12.80
8	tax imposed by this chapter to the price, license fee, rental,	12.81
9	or admissions, and communication or-other services and collect	12.83
10	the total sum from the purchaser, admittee, licensee, lessee,	
11	or consumer. Notwithstanding the rate of taxes imposed upon	13.1
12	the privilege of sales, admissions, license fees, rentals, and	13.2
13	communication services, or-upon-the-sale-or-use-of-services,	13.3
14	the following brackets shall be applicable to all transactions	13.4
15	taxable at the rate of <u>5.5</u> 5 percent:	1:10s
16	(a) On single sales of less than 10 cents, no tax	13.6
17	shall be added.	
18	(b) On single sales in amounts from 10 cents to <u>18</u> 20	13.7
19	cents, both inclusive, 1 cent shall be added for taxes.	13.8
20	(c) On sales in amounts from <u>19</u> 21 cents to <u>36</u> 40	13.10
21	cents, both inclusive, 2 cents shall be added for taxes.	
22	(d) On sales in amounts from <u>37</u> 41 cents to <u>54</u> 60	13.12
23	cents, both inclusive, 3 cents shall be added for taxes.	13.14
24	(e) On sales in amounts from <u>55</u> 61 cents to <u>72</u> 80	1:10s
25	cents, both inclusive, 4 cents shall be added for taxes.	13.16
26	(f) On sales in amounts from <u>73</u> 81 cents to <u>90</u> cents	13.18
27	91 , both inclusive, 5 cents shall be added for taxes.	13.19
28	(g) <u>On sales in amounts from 91 cents to \$1.09, both</u>	1:1us
29	<u>inclusive, 6 cents shall be added for taxes.</u>	13.22
30	(h) <u>On sales in amounts from \$1.09 to \$1.27, both</u>	1:1us
31	<u>inclusive, 7 cents shall be added for taxes.</u>	13.24

1	<u>(i) On sales in amounts from \$1.28 to \$1.45, both</u>	1:1us
2	<u>inclusive, 8 cents shall be added for taxes.</u>	13.26
3	<u>(j) On sales in amounts from \$1.46 to \$1.63, both</u>	1:1us
4	<u>inclusive, 9 cents shall be added for taxes.</u>	13.28
5	<u>(k) On sales in amounts from \$1.64 to \$1.81, both</u>	1:1us
6	<u>inclusive, 10 cents shall be added for taxes.</u>	13.30
7	<u>(l) On sales in amounts from \$1.82 to \$2, both</u>	1:1us
8	<u>inclusive, 11 cents shall be added for taxes.</u>	13.32
9	<u>(m)(g) On sales in amounts of more than \$2 \$1, <u>5.5</u> 5</u>	1:1us
10	<u>percent shall be charged upon each <u>two dollar</u> dollar of price,</u>	1:1us
11	<u>plus the appropriate bracket charge upon any fractional part</u>	13.38
12	<u>of <u>two dollar</u> a-dollar.</u>	13.39
13	<u>(10) In charter counties which have adopted the</u>	13.40
14	<u>discretionary 1-percent tax, the <u>department shall promulgate</u></u>	13.41
15	<u>by rule the brackets applicable to <u>following-brackets-shall-be</u></u>	13.42
16	<u><u>applicable-to-all</u> taxable transactions which would otherwise</u>	13.43
17	<u>have been transactions taxable at the rate of <u>5.5</u> 5 percent.<u>+</u></u>	1:1os
18	(a)--On single sales of less than 10 cents, no tax	13.45
19	shall be added.	
20	(b)--On single sales in amounts from 10 cents to 16	13.46
21	cents, both inclusive, 1 cent shall be added for taxes.	13.48
22	(c)--On sales in amounts from 17 cents to 33 cents,	13.49
23	both inclusive, 2 cents shall be added for taxes.	13.50
24	(d)--On sales in amounts from 34 cents to 50 cents,	13.51
25	both inclusive, 3 cents shall be added for taxes.	13.52
26	(e)--On sales in amounts from 51 cents to 66 cents,	13.55
27	both inclusive, 4 cents shall be added for taxes.	13.56
28	(f)--On sales in amounts from 67 cents to 83 cents,	13.58
29	both inclusive, 5 cents shall be added for taxes.	13.59
30	(g)--On sales in amounts from 84 cents to \$1, both	1:1os
31	inclusive, 6 cents shall be added for taxes.	13.62

1	(h) --On sales in amounts from \$1 up to and including	13.63
2	the first \$1,000 in price, 6 percent shall be charged upon	13.64
3	each dollar of price, plus the appropriate bracket charge upon	13.65
4	any fractional part of a dollar.	13.66
5	(i) --On sales in amounts of more than \$1,000 in price,	13.68
6	6 percent shall be added upon the first \$1,000 in price, and 5	13.69
7	percent shall be added upon each dollar of price in excess of	13.71
8	the first \$1,000 in price, plus the bracket charges upon any	13.72
9	fractional part of a dollar as provided for in subsection (9) .	13.73
10	Section 12. Effective upon becoming a law, subsection	13.75
11	(1) of section 212.12, Florida Statutes, as amended by section	13.76
12	17 of chapter 87-6 and section 16 of chapter 87-101, Laws of	
13	Florida, is amended to read:	13.77
14	212.12 Dealer's credit for collecting tax; penalties	13.78
15	for noncompliance; powers of Department of Revenue in dealing	13.79
16	with delinquents; brackets applicable to taxable transactions;	13.80
17	records required.--	
18	(1) Notwithstanding any other provision of law and for	13.81
19	the purpose of compensating persons granting licenses for and	13.82
20	the lessors of real and personal property taxed hereunder, for	13.83
21	the purpose of compensating dealers in tangible personal	13.84
22	property, for the purpose of compensating dealers providing	
23	communication services and taxable services , for the purpose	14.1
24	of compensating owners of places where admissions are	14.2
25	collected, and for the purpose of compensating remitters of	
26	any taxes or fees reported on the same documents utilized for	14.4
27	the sales and use tax, as compensation for the keeping of	
28	prescribed records and the proper accounting and remitting of	14.5
29	taxes by them, such seller, person, lessor, dealer, owner and	14.6
30	remitter <u>(except dealers who make mail order sales)</u> shall be	14.7
31	allowed 3 percent of the amount of the tax due and accounted	14.9

1	for and remitted to the department, in the form of a deduction	14.10
2	in submitting his report and paying the amount due by him; and	
3	the department shall allow such deduction of 3 percent of the	14.11
4	amount of the tax to the person paying the same for remitting	14.14
5	the tax in the manner herein provided, for paying the amount	14.15
6	due to be paid by him, and as further compensation to dealers	
7	in tangible personal property for the keeping of prescribed	14.17
8	records and for collection of taxes and remitting the same.	14.18
9	However, if the amount of the tax due and remitted to the	14.19
10	department for the reporting period exceeds \$1,000, the 3-	14.20
11	percent allowance shall be reduced to 1 percent for all	
12	amounts in excess of \$1,000. <u>The executive director of the</u>	14.18
13	<u>department is authorized to negotiate a collection allowance,</u>	
14	<u>pursuant to rules promulgated by the department, with a dealer</u>	14.23
15	<u>who makes mail order sales. The rules of the department shall</u>	14.24
16	<u>provide guidelines for establishing the collection allowance</u>	
17	<u>based upon the dealer's estimated costs of collecting the tax,</u>	14.25
18	<u>the volume and value of the dealer's mail order sales to</u>	14.26
19	<u>purchasers in this state, and the administrative and legal</u>	
20	<u>costs and likelihood of achieving collection of the tax absent</u>	14.27
21	<u>the cooperation of the dealer. However, in no event shall the</u>	14.28
22	<u>collection allowance negotiated by the executive director</u>	
23	<u>exceed 10 percent of the tax remitted for a reporting period.</u>	14.29
24	(a) The collection allowance may not be granted, nor	14.29
25	may any deduction be permitted, if the tax is delinquent at	
26	the time of payment.	14.30
27	(b) The Department of Revenue may reduce the	14.30
28	collection allowance by 10 percent or \$50, whichever is less,	14.31
29	if a taxpayer files an incomplete return.	
30	1. An "incomplete return" is, for purposes of this	14.33
31	chapter, a return which is lacking such uniformity,	14.34

1	completeness, and arrangement that the physical handling,	
2	verification, or review of the return may not be readily	14.35
3	accomplished.	
4	2. The department shall adopt rules requiring such	14.37
5	information as it may deem necessary to ensure that the tax	14.38
6	levied hereunder is properly collected, reviewed, compiled,	
7	and enforced, including, but not limited to: the amount of	14.40
8	gross sales; the amount of taxable sales; the amount of	
9	taxable purchases; the amount of tax collected or due; the	14.41
10	amount of lawful refunds, deductions, or credits claimed; the	14.42
11	amount claimed as the dealer's collection allowance; the	14.43
12	amount of penalty and interest; the amount due with the	
13	return; and such other information as the Department of	14.44
14	Revenue may specify. The department shall require that the	14.46
15	amounts of gross sales, taxable sales, taxable purchases, and	
16	tax collected or due shall be reported by major sales tax	14.48
17	source, services, tangible personal property, admissions,	14.50
18	transient rentals, commercial leases or licenses, and	
19	agricultural equipment.	14.51
20	Section 13. Section 218.61, Florida Statutes, is	14.52
21	amended to read:	
22	218.61 Local government half-cent sales tax;	14.55
23	designated proceeds; trust fund.--	14.56
24	(1) Each participating county or municipal government	14.56
25	shall receive a portion of the local government half-cent	14.57
26	sales tax, as provided in this part.	14.58
27	(2) Notwithstanding the provisions of s. 212.20(1),	14.58
28	<u>8.857</u> 9-697 percent of the proceeds remitted pursuant to part	14.61
29	I of chapter 212 by a sales tax dealer located within the	14.62
30	county shall be transferred into the Local Government Half-	14.64
31	cent Sales Tax Clearing Trust Fund and earmarked for	

1	distribution to the governing body of that county and of each	14.65
2	municipality within that county; <u>however, in fiscal year 1987-</u>	14.66
3	<u>1988 the distribution into the trust fund shall be such that</u>	
4	<u>for the fiscal year as a whole the total transfer shall equal</u>	14.67
5	<u>9.378 percent of the proceeds remitted.</u> Such moneys shall be	14.68
6	known as the "local government half-cent sales tax."	14.69
7	"Proceeds" means all funds collected and received by the	1:qq
8	Department of Revenue, including any interest or penalties.	14.71
9	(3) There is created in the State Treasury the Local	14.72
10	Government Half-cent Sales Tax Clearing Trust Fund. Moneys in	14.74
11	the fund are hereby appropriated to the Department of Revenue	
12	and shall be distributed monthly to participating units of	14.75
13	local government.	14.77
14	Section 14. Effective January 1, 1988, section	14.78
15	212.0598, Florida Statutes, as created by chapter 87-101, Laws	14.79
16	of Florida, is amended to read:	14.80
17	212.0598 Special provisions; air carriers.--	14.81
18	(1) Notwithstanding other provisions of this part to	14.81
19	the contrary, any air carrier <u>utilizing mileage apportionment</u>	14.82
20	<u>for corporate income tax purposes in this state required-by</u>	14.83
21	the-United-States-Department-of-Transportation-to-keep-records	
22	according-to-said-department's-standard-classification-of	14.84
23	accounting may elect, upon the conditions prescribed in	15.1
24	subsection (3), to attribute to this state pursuant to s.	15.2
25	<u>212.0591(9)(b)4. use or consumption of tangible personal</u>	
26	<u>property it purchases or uses.</u> (4)--to-be-subject-to-the-tax	15.3
27	imposed-by-this-part-on-services-and-tangible-personal	15.4
28	property-according-to-the-provisions-of-this-section:	
29	(2)--The-basis-of-the-tax-shall-be-the-ratio-of-Florida	1:10s
30	mileage-to-total-mileage-as-determined-pursuant-to-part-IV-of	15.7
31	chapter-214--The-ratio-shall-be-determined-at-the-close-of	15.8

1	the carrier's preceding fiscal year.---The ratio shall be	15.9
2	applied each month to the carrier's total systemwide gross	
3	purchases of tangible personal property and services otherwise	15.10
4	taxable in Florida.	
5	<u>(2)</u> (3) It is the legislative intent that air carriers	1:lus
6	are hereby determined to be susceptible to a distinct and	15.13
7	separate classification for taxation under the provisions of	15.14
8	this part, if the provisions of this section are met.	1:eus
9	<u>(3)</u> (4) The election provided for in this section shall	1:lus
10	not be allowed unless the purchaser makes a written request,	15.17
11	in a manner prescribed by the Department of Revenue, to be	15.18
12	taxed under the provisions of subsection <u>(1)</u> (2) , and such	15.19
13	person registers with the Department of Revenue as a dealer	
14	and extends to his vendor at the time of purchase, if required	15.20
15	to do so, a certificate stating that the item or items to be	
16	partially exempted are for the exclusive use designated	15.21
17	herein. Otherwise, all purchases of taxable property and	1:los
18	services purchased in this state shall be subject to taxation.	15.23
19	<u>(4)</u> (5) Notwithstanding other provisions of this part	1:lus
20	to the contrary, any air carrier eligible for the election	15.25
21	provided in subsection (1) which does not so elect shall be	15.26
22	subject to the tax imposed by this part on the purchase or use	
23	of tangible personal property purchased or used in this state,	15.27
24	as well as other taxes imposed herein.	15.28
25	Section 15. Section 212.02, Florida Statutes, 1986	15.29
26	Supplement, as amended by chapters 87-6, 87-101, and 87-402,	15.30
27	Laws of Florida, is amended to read:	
28	212.02 Definitions.--The following terms and phrases	15.30
29	when used in this chapter have the meanings ascribed to them	15.31
30	in this section, except where the context clearly indicates a	15.32
31	different meaning:	

1	(1) The term "admissions" means and includes the net	15.34
2	sum of money after deduction of any federal taxes for	15.35
3	admitting a person or vehicle or persons to any place of	15.36
4	amusement, sport, or recreation or for the privilege of	
5	entering or staying in any place of amusement, sport, or	15.37
6	recreation, including, but not limited to, theaters, outdoor	15.38
7	theaters, shows, exhibitions, games, races, or any place where	15.39
8	charge is made by way of sale of tickets, gate charges, seat	
9	charges, box charges, season pass charges, cover charges,	15.40
10	greens fees, participation fees, entrance fees, or other fees	15.41
11	or receipts of anything of value measured on an admission or	15.42
12	entrance or length of stay or seat box accommodations in any	15.43
13	place where there is any exhibition, amusement, sport, or	
14	recreation, and all dues paid to private clubs providing	15.44
15	recreational facilities, including but not limited to golf,	15.45
16	tennis, swimming, yachting, and boating facilities.	15.46
17	(2)--"Affiliated-group" means--an-affiliated-group-of	15.48
18	corporations, as defined in s. 1504(a) of the Internal Revenue	
19	Code, whose members are includable under s. 1504(b) or	15.49
20	(d) of the Internal Revenue Code, and are eligible to file a	15.50
21	consolidated tax return for Federal corporate income tax	
22	purposes or mutual insurance companies which are members of	15.51
23	one insurance holding company system subject to s. 628.801,	15.52
24	however, s. 1504(b)(2) shall not apply to this definition.	15.53
25	However, the taxpayer may elect, pursuant to rules of the	15.54
26	department governing the procedure for making and amending	15.55
27	such election, to define its affiliated group in a manner	
28	which excludes any member who has no tax nexus in this state	15.56
29	and any member whose business activities are unrelated to the	15.57
30	business activities of other members of the group. However,	15.58
31		

1	in-no-event-shall-a-parent-corporation-of-an-included-member	
2	be-excluded-from-the-affiliated-group	15.60
3	<u>(2)</u> (3) "Business" means any activity engaged in by any	15.63
4	person, or caused to be engaged in by him, with the object of	15.64
5	private or public gain, benefit, or advantage, either direct	15.65
6	or indirect. Except for the sales of any aircraft, boat,	15.66
7	mobile home, or motor vehicle, the term "business" shall not	15.67
8	be construed in this chapter to include occasional or isolated	15.68
9	sales or transactions involving tangible personal property or	15.69
10	services by a person who does not hold himself out as engaged	
11	in business, but includes other charges for the sale or rental	15.71
12	of tangible personal property, sales-of-services-taxable-under	15.72
13	this-part , sales of or charges of admission, communication	15.74
14	services, all rentals and leases of living quarters, other	15.75
15	than low-rent housing operated under chapter 421, sleeping or	15.77
16	housekeeping accommodations in hotels, apartment houses,	15.78
17	roominghouses, tourist or trailer camps, and all rentals of or	
18	licenses in real property, other than low-rent housing	15.80
19	operated under chapter 421, all leases or rentals of or	15.81
20	licenses in parking lots or garages for motor vehicles,	
21	docking or storage spaces for boats in boat docks or marinas	15.83
22	as defined in this chapter and made subject to a tax imposed	15.84
23	by this chapter. Any tax on such sales, charges, rentals,	16.2
24	admissions, or other transactions made subject to the tax	
25	imposed by this chapter shall be collected by the state,	16.3
26	county, municipality, any political subdivision, agency,	16.4
27	bureau, or department, or other state or local governmental	16.5
28	instrumentality in the same manner as other dealers, unless	
29	specifically exempted by this chapter.	16.6
30	<u>(3)</u> (4) The terms "cigarettes," "tobacco," or "tobacco	1:qq
31	products" referred to in this chapter include all such	

1	products as are defined or may be hereafter defined by the	16.9
2	laws of the state.	
3	<u>(4)</u> (5) "Cost price" means the actual cost of articles	16.11
4	of tangible personal property or services without any	16.12
5	deductions <u>therefrom on account of the cost of materials used,</u>	16.13
6	<u>labor or service costs, transportation charges, or any</u>	
7	<u>expenses</u> whatsoever.	16.14
8	(6)---"Costs-of-performance"-means-direct-costs	1:10s
9	determined-in-a-manner-consistent-with-generally-accepted	16.18
10	accounting-principles-and-in-accordance-with-accepted	
11	conditions-or-practices-in-the-type-of-trade-or-business-in	16.19
12	which-the-service-provider-engages-	16.20
13	<u>(5)</u> (7) The term "department" means the Department of	1:qq
14	Revenue.	
15	(8)---"Employee"-means-any-person-who-is-not-an	1:10s
16	independent-contractor-and-whose-wages-or-remuneration-are	16.24
17	subject-to-tax-under-the-Federal-Insurance-Contributions-Act	
18	or-under-the-Federal-Unemployment-Tax-Act,-or-whose-wages-or	16.25
19	remuneration-are-subject-to-withholding-for-federal-income-tax	16.26
20	purposes-	
21	(9)---"Employer"-means-any-person-who-must-pay-taxes-on	1:10s
22	wages-under-the-Federal-Insurance-Contributions-Act-or-under	16.28
23	the-Federal-Unemployment-Tax-Act,-or-who-must-withhold-taxes	16.29
24	from-wages-for-federal-income-tax-purposes-	
25	<u>(6)</u> (10) "Enterprise zone" means an area of the state	16.32
26	authorized to be an enterprise zone pursuant to s. 290.0055	
27	and approved by the secretary of the Department of Community	16.33
28	Affairs pursuant to s. 290.0065. This subsection shall expire	16.34
29	and be void on December 31, 1994.	
30	<u>(7)</u> (11) "Factory-built building" means a structure	16.35
31	manufactured in a manufacturing facility for installation or	16.37

1	erection as a finished building; "factory-built building"	16.38
2	includes, but is not limited to, residential, commercial,	
3	institutional, storage, and industrial structures.	16.39
4	<u>(8)</u> (12) "In this state" or "in the state" means within	1:qq
5	the state boundaries of Florida as defined in s. 1, Art. II of	
6	the Constitution of the State of Florida and includes all	16.46
7	territory within these limits owned by or ceded to the United	
8	States.	
9	<u>(9)</u> (13) The term "intoxicating beverages" or	16.49
10	"alcoholic beverages" referred to in this chapter includes all	16.50
11	such beverages as are so defined or may be hereafter defined	16.51
12	by the laws of the state.	
13	<u>(10)</u> (14) "Lease," "let," or "rental" means leasing or	1:qq
14	renting of living quarters or sleeping or housekeeping	16.54
15	accommodations in hotels, apartment houses, roominghouses,	
16	tourist or trailer camps and real property, the same being	16.55
17	defined as follows:	
18	(a) Every building or other structure kept, used,	16.56
19	maintained, or advertised as, or held out to the public to be,	16.57
20	a place where sleeping accommodations are supplied for pay to	16.58
21	transient or permanent guests or tenants, in which 10 or more	16.59
22	rooms are furnished for the accommodation of such guests, and	
23	having one or more dining rooms or cafes where meals or	16.60
24	lunches are served to such transient or permanent guests, such	16.61
25	sleeping accommodations and dining rooms or cafes being	16.62
26	conducted in the same building or buildings in connection	
27	therewith, shall, for the purpose of this chapter, be deemed a	16.63
28	hotel.	
29	(b) Any building, or part thereof, where separate	16.64
30	accommodations for two or more families living independently	16.65
31	of each other are supplied to transient or permanent guests or	16.66

1	tenants shall for the purpose of this chapter be deemed an	
2	apartment house.	16.67
3	(c) Every house, boat, vehicle, motor court, trailer	16.67
4	court, or other structure or any place or location kept, used,	16.68
5	maintained, or advertised as, or held out to the public to be,	16.69
6	a place where living quarters or sleeping or housekeeping	16.70
7	accommodations are supplied for pay to transient or permanent	16.71
8	guests or tenants, whether in one or adjoining buildings,	
9	shall for the purpose of this chapter be deemed a	16.72
10	roominghouse.	
11	(d) In all hotels, apartment houses, and roominghouses	16.73
12	within the meaning of this chapter, the parlor, dining room,	16.74
13	sleeping porches, kitchen, office, and sample rooms shall be	16.75
14	construed to mean "rooms."	1:qq
15	(e) A "tourist camp" is a place where two or more	16.76
16	tents, tent houses, or camp cottages are located and offered	16.77
17	by a person or municipality for sleeping or eating	16.78
18	accommodations, most generally to the transient public for	16.79
19	either a direct money consideration or an indirect benefit to	16.80
20	the lessor or owner in connection with a related business.	
21	(f) A "trailer camp," "mobile home park," or	1:qq
22	"recreational vehicle park" is a place where space is offered,	
23	with or without service facilities, by any persons or	16.84
24	municipality to the public for the parking and accommodation	17.1
25	of two or more automobile trailers, mobile homes, or	
26	recreational vehicles which are used for lodging, for either a	17.3
27	direct money consideration or an indirect benefit to the	
28	lessor or owner in connection with a related business, such	17.4
29	space being hereby defined as living quarters, and the rental	17.5
30	price thereof shall include all service charges paid to the	17.6
31	lessor.	

1	(g) "Lease," "let," or "rental" also means the leasing	17.7
2	or rental of tangible personal property and the possession or	17.8
3	use thereof by the lessee or rentee for a consideration,	17.9
4	without transfer of the title of such property, except as	17.10
5	expressly provided to the contrary herein. The term "lease,"	17.11
6	"let," "rental" or "service" does not mean hourly, daily, or	
7	mileage charges, to the extent that such charges are subject	17.15
8	to the jurisdiction of the United States Interstate Commerce	
9	Commission, when such charges are paid by reason of the	17.17
10	presence of railroad cars owned by another on the tracks of	
11	the taxpayer, or charges made pursuant to car service	17.20
12	agreements. <u>However, where two taxpayers, in connection with</u>	1:1us
13	<u>the interchange of facilities, rent or lease property, each to</u>	17.23
14	<u>the other, for use in providing or furnishing any of the</u>	
15	<u>services mentioned in s. 166.231, the term "lease or rental"</u>	17.24
16	<u>means only the net amount of rental involved.</u>	17.25
17	(h) "Real property" means land, improvements thereto,	17.25
18	and fixtures, and is synonymous with "realty" and "real	17.26
19	estate."	
20	(i) "License," as used in this chapter with reference	17.27
21	to the use of real property, means the granting of a privilege	
22	to use or occupy a building or a parcel of real property for	17.29
23	any purpose.	
24	(11) ^{†15} "Motor fuel" means and includes what is	1:1us
25	commonly known and sold as gasoline and fuels containing a	17.32
26	mixture of gasoline and other products.	
27	(12) ^{†16} "Nurseryman" or "grower" means any person	1:1us
28	engaged in the production of nursery stock or horticultural	17.35
29	plants.	
30	(13) ^{†17} "Person" includes any individual, firm,	17.37
31	copartnership, joint adventure, association, corporation,	17.38

1	estate, trust, business trust, receiver, syndicate, or other	17.39
2	group or combination acting as a unit and includes any	
3	political subdivision, municipality, state agency, bureau, or	17.40
4	department and the plural as well as the singular number.	17.41
5	<u>(14)</u> (10) "Retailer" means and includes every person	17.43
6	engaged in the business of making sales at retail, or for	17.44
7	distribution, or use, or consumption, or storage to be used or	17.45
8	consumed in this state.	
9	<u>(15)</u> (19) (a) "Retail sale" or a "sale at retail" means	1:qq
10	a sale to a consumer or to any person for any purpose other	17.49
11	than for resale in the form of tangible personal property or	
12	services, and includes all such transactions that may be made	17.51
13	in lieu of retail sales or sales at retail. "Retail sale"	1:los
14	does-not-include-fee-sharing-for-services-described-in-s-	
15	475.011-by-persons-licensed-under-chapter-475.--A-sale-of-a	17.56
16	service-shall-be-considered-a-sale-for-resale-only-if-	17.57
17	1.--The-purchaser-of-the-service-does-not-use-or	1:los
18	consume-the-service-but-acts-as-a-broker-or-intermediary-in	17.60
19	procuring-a-service-for-his-client-or-customer;	
20	2.--The-purchaser-of-the-service-buys-the-service	1:los
21	pursuant-to-a-written-contract-with-the-seller-and-such	17.63
22	contract-identifies-the-client-or-customer-for-whom-the	
23	purchaser-is-buying-the-service;	
24	3.--The-purchaser-of-the-service-separately-states-the	17.65
25	value-of-the-service-purchased-at-the-purchase-price-in-his	
26	charge-for-the-service-on-its-subsequent-sale;	17.67
27	4.--The-service, with-its-value-separately-stated, will	1:los
28	be-taxed-under-this-part-in-a-subsequent-sale, unless	17.69
29	otherwise-exempt-pursuant-to-s-212.0592(1); and	
30	5.--The-service-is-purchased-pursuant-to-a-service	1:los
31	resale-permit-by-a-dealer-who-is-primarily-engaged-in-the	17.73

1	business-of-selling-services--The-department-shall-provide-by	17.74
2	rule-for-the-issuance-and-periodic-renewal-every-5-years-of	
3	such-resale-permits-	17.76
4		
5	However,-a-sale,-to-other-than-an-end-user,-of	1:10s
6	telecommunication-services-consisting-of-a-right-of-access-for	17.79
7	which-an-access-charge-as-defined-in-sr-203-012(1)-is	17.80
8	imposed,-is-a-sale-for-resale-	17.81
9	(b) The terms "retail sales," "sales at retail,"	1:qq
10	"use," "storage," and "consumption" include the sale, use,	1:qq
11	storage, or consumption of all tangible advertising materials	18.1
12	imported or caused to be imported into this state. Tangible	18.3
13	advertising material includes displays, display containers,	18.4
14	brochures, catalogs, pricelists, point-of-sale advertising,	
15	and technical manuals or any tangible personal property which	18.5
16	does not accompany the product to the ultimate consumer.	18.6
17	(c) "Retail sales," "sale at retail," "use,"	1:qq
18	"storage," and "consumption" do not include materials,	
19	containers, labels, sacks, or bags intended to be used one	18.9
20	time only for packaging tangible personal property for sale or	18.10
21	for-packaging-in-the-process-of-providing-a-service-taxable	18.11
22	under-this-part and do not include the sale, use, storage, or	18.13
23	consumption of industrial materials, including chemicals and	
24	fuels except as provided herein, for future processing,	18.15
25	manufacture, or conversion into articles of tangible personal	18.16
26	property for resale when such industrial materials, including	18.17
27	chemicals and fuels except as provided herein, become a	18.18
28	component or ingredient of the finished product. However,	18.21
29	said terms include the sale, use, storage, or consumption of	18.22
30	tangible personal property, including machinery and equipment	18.23
31	or parts thereof, purchased electricity, and fuels used to	

1	(e) A transaction whereby the possession of property	18.49
2	is transferred but the seller retains title as security for	18.50
3	the payment of the price.	
4	(f)--Any-transfer,-provision,-or-rendering-of-services	1:10s
5	for-a-consideration.	18.52
6	<u>(17)</u> (21) "Sales price" means the total amount paid for	18.54
7	tangible personal property or-services , including any services	18.55
8	that are a part of the sale and-any-tangible-personal-property	1:10s
9	that-is-part-of-the-service , valued in money, whether paid in	18.58
10	money or otherwise, and includes any amount for which credit	18.59
11	is given to the purchaser by the seller, without any deduction	
12	therefrom on account of the cost of the property sold, the	18.60
13	cost of materials used, labor or service cost, interest	18.61
14	charged, losses, or any other expense whatsoever. "Sales	1:qq
15	price" also includes the consideration for a transaction which	
16	requires <u>both</u> labor <u>and</u> or material to alter, remodel,	1:lus
17	maintain, adjust, or repair tangible personal property.	18.65
18	Trade-ins or discounts allowed and taken at the time of sale	18.66
19	shall not be included within the purview of this subsection.	18.67
20	(22)--The-term-"service"-or-"services"-as-used-in-this	18.68
21	part-means-those-activities-usually-provided-for-consideration	18.70
22	by-the-following-establishments-listed-in-the-SIC-Manual:	18.71
23	(a)--Agricultural-Services-(Major-Group-Number-07):	1:10s
24	(b)--Forestry-Services-(Major-Group-Number-085):	18.73
25	(c)--Metal-Mining-Services-(Group-Number-100):	1:10s
26	(d)--Oil-and-Gas-Field-Services-(Group-Number-130):	18.75
27	(e)--Nonmetallic-(Nonfuel)-Mineral-Services-(Group	1:10s
28	Number-140):	18.76
29	(f)--Building-Construction-General-Contractors-and	1:10s
30	Operative-Builders-(Major-Group-Number-15):	18.78
31		

1	(g)--Construction-other-than-Building-Construction-	1:10s
2	General-Contractors-(Major-Group-Number-16)-	18.80
3	(h)--Construction-Special-Trade-Contractors-(Major	1:10s
4	Group-Number-17)-	
5	(i)--Printing-Publishing-and-Allied-Services-(Major	18.82
6	Group-Number-27)-	
7	(j)--Coating-Engraving-and-Allied-Services-(Group	1:10s
8	Number-347)-	
9	(k)--Railroad-Transportation-(Major-Group-Number-40)-	19.1
10	(l)--Local-and-Suburban-Transit-and-Interurban-Highway	19.2
11	Passenger-Transportation-(Major-Group-Number-41)-	19.3
12	(m)--Motor-Freight-Transportation-and-Warehousing	19.4
13	(Major-Group-Number-42)-	19.5
14	(n)--U.S.-Postal-Service-(Major-Group-Number-43)-	1:10s
15	(o)--Water-Transportation-(Major-Group-Number-44)-	1:10s
16	(p)--Transportation-by-Air-(Major-Group-Number-45)-	1:10s
17	(q)--Pipelines-except-Natural-Gas-(Major-Group-Number	1:10s
18	46)-	
19	(r)--Transportation-Services-(Major-Group-Number-47)-	1:10s
20	(s)--Communications-(Major-Group-Number-48)-	1:10s
21	(t)--Electric-Gas-and-Sanitary-Services-(Major-Group	19.14
22	Number-49)-	
23	(u)--Food-Brokers-(Industry-Number-5141)-	1:10s
24	(v)--Banking-(Major-Group-Number-60)-	1:10s
25	(w)--Credit-Agencies-other-than-Banks-(Major-Group	1:10s
26	Number-61)-	
27	(x)--Security-and-Commodity-Brokers-Dealers	1:10s
28	Exchanges-and-Services-(Major-Group-Number-62)-	19.20
29	(y)--Insurance-(Major-Group-Number-63)-	1:10s
30	(z)--Insurance-Agents-Brokers-and-Service-(Major	1:10s
31	Group-Number-64)-	

1	(aa)--Real-Estate-(Major-Group-Number-65)-	1:10s
2	(bb)--Combinations-of-Real-Estate-Insurance-Loans-	1:10s
3	Law-Offices-(Major-Group-Number-66)-	19.25
4	(cc)--Holding-and-other-Investment-Offices-(Major-Group	1:10s
5	Number-67)-	
6	(dd)--Personal-Services-(Major-Group-Number-72)-	1:10s
7	(ee)--Business-Services-(Major-Group-Number-73)-	1:10s
8	(ff)--Automotive-Repair-Services-and-Garages-(Major	1:10s
9	Group-Number-75)-	19.30
10	(gg)--Miscellaneous-Repair-Services-(Major-Group-Number	1:10s
11	76)-	
12	(hh)--Motion-Pictures-(Major-Group-Number-78)-	1:10s
13	(ii)--Amusement-and-Recreation-Services-except-Motion	1:10s
14	Pictures-(Major-Group-Number-79)-	19.34
15	(jj)--Health-Services-(Major-Group-Number-80)-	1:10s
16	(kk)--Legal-Services-(Major-Group-Number-81)-	1:10s
17	(ll)--Educational-Services-(Major-Group-Number-82)-	1:10s
18	(mm)--Social-Services-(Major-Group-Number-83)-	1:10s
19	(nn)--Museums-Art-Galleries-Botanical-and-Zoological	1:10s
20	Gardens-(Major-Group-Number-84)-	19.40
21	(oo)--Membership-Organizations-(Major-Group-Number-86)-	1:10s
22	(pp)--Miscellaneous-Services-(Major-Group-Number-89)-	1:10s
23	(qq)--Legislative-Judicial-Administrative-and	1:10s
24	Regulatory-Activities-of-Federal-State-Local-and	19.44
25	International-Governments-(Major-Group-Numbers-91-92-93-94-	19.45
26	95-96-and-97)-	19.46
27		
28	In-addition-the-terms-shall-include-the-services-of-any	1:10s
29	independent-broker-of-tangible-personal-property-	19.48
30	(18)(23) "Special fuel" means any liquid product, gas	1:10s
31	product, or combination thereof used in an internal combustion	19.51

1	engine or motor to propel any form of vehicle, machine, or	
2	mechanical contrivance. This term includes, but is not	19.53
3	limited to, all forms of fuel commonly or commercially known	
4	or sold as diesel fuel or kerosene. However, the term	19.55
5	"special fuel" does not include butane gas, propane gas, or	
6	any other form of liquefied petroleum gas or compressed	19.56
7	natural gas.	
8	(24)--"SIC" means those classifications contained in	1:10s
9	the Standard Industrial Classification Manual, 1972, as	19.59
10	published by the Office of Management and Budget, Executive	19.60
11	Office of the President, and as amended in the 1977	
12	Supplement.	
13	<u>(19)</u> (25) "Storage" means and includes any keeping or	19.62
14	retention in this state of tangible personal property for use	19.63
15	or consumption in this state or for any purpose other than	19.64
16	sale at retail in the regular course of business.	19.65
17	<u>(20)</u> (26) "Tangible personal property" means and	19.67
18	includes personal property which may be seen, weighed,	19.68
19	measured, or touched or is in any manner perceptible to the	19.69
20	senses, including electric power or energy, boats, motor	
21	vehicles and mobile homes as defined in s. 320.01(1) and (2),	19.70
22	aircraft as defined in s. 330.27, and all other types of	19.71
23	vehicles. The term "tangible personal property" does not	1:qq
24	include stocks, bonds, notes, insurance, or other obligations	19.75
25	or securities; intangibles as defined by the intangible tax	19.76
26	law of the state; pari-mutuel tickets sold or issued under the	19.77
27	racing laws of the state, or factory-built buildings during	
28	construction or thereafter.	19.78
29	<u>(21)</u> (27) "Use" means and includes the exercise of any	19.80
30	right or power over tangible personal property incident to the	19.81
31	ownership thereof, or interest therein, except that it does	19.82

1	not include the sale at retail of that property in the regular	19.83
2	course of business. "Use"-also-means-the-consumption-or	1:10s
3	enjoyment-of-the-benefit-of-services.	20.1
4	<u>(22)</u> (28) The term "use tax" referred to in this	1:qq
5	chapter includes the use, the consumption, the distribution,	20.4
6	and the storage as herein defined of-tangible-personal	
7	property-or-services.	20.5
8	Section 16. Paragraph (a) of subsection (1) of section	20.6
9	212.031, Florida Statutes, 1986 Supplement, as amended by	20.7
10	chapters 87-6 and 87-101, Laws of Florida, is amended to read:	
11	212.031 Lease or rental of or license in real	20.8
12	property.--	
13	(1)(a) It is declared to be the legislative intent	20.10
14	that every person is exercising a taxable privilege who	20.11
15	engages in the business of renting, leasing, letting, or	20.12
16	granting a license for the use of any real property unless	20.13
17	such property is:	
18	1. Assessed as agricultural property under s. 193.461.	20.15
19	2. Used exclusively as dwelling units.	20.16
20	3. Property subject to tax on parking, docking, or	20.18
21	storage spaces under s. 212.03(6).	20.19
22	4. Recreational property or the common elements of a	20.20
23	condominium when subject to a lease between the developer or	20.21
24	owner thereof and the condominium association in its own right	20.22
25	or as agent for the owners of individual condominium units or	20.23
26	the owners of individual condominium units. However, only the	20.25
27	lease payments on such property shall be exempt from the tax	
28	imposed by this chapter, and any other use made by the owner	20.26
29	or the condominium association shall be fully taxable under	20.27
30	this chapter.	
31		

1	5. A public or private street or right-of-way occupied	20.28
2	or used by a utility for utility purposes.	20.30
3	6. A public street or road which is used for	20.31
4	transportation purposes.	20.32
5	7. Property used at an airport exclusively for the	20.33
6	purpose of aircraft landing or aircraft taxiing or property	20.36
7	used by an airline for the purpose of loading or unloading	
8	passengers or property onto or from aircraft or for fueling	20.37
9	aircraft.	20.38
10	8. Property used at a port authority as defined in s.	20.40
11	315.02(2) exclusively for the purpose of oceangoing vessels or	20.41
12	tugs docking, or such vessels mooring on property used by a	
13	port authority for the purpose of loading or unloading	20.42
14	passengers or cargo onto or from such a vessel, or property	20.43
15	used at a port authority for fueling such vessels.	
16	9.---Property-used-as-an-integral-part-of-the	1:1os
17	performance-of-qualified-production-services-as-defined-in-s-	20.45
18	212:0592(18)(a).	
19	<u>9.10. Leased, subleased, or rented by a movie theater</u>	1:1us
20	<u>owner or operator to a person providing food and drink</u>	20.48
21	<u>concessionaire services within the premises of such theater.</u>	20.49
22	leased, subleased, or rented to a person providing food and	1:1os
23	drink-concessionaire-services-within-the-premises-of-a-movie	20.53
24	theater, a business operated under a permit issued pursuant to	20.54
25	chapter-550-or-chapter-551, or any publicly owned arena,	20.55
26	sports stadium, convention hall, exhibition hall, auditorium,	20.56
27	or recreational facility.---A person providing retail	20.57
28	concessionaire services involving the sale of food and drink	
29	or other tangible personal property within the premises of an	20.58
30	airport shall be subject to tax on the rental of real property	20.59
31	used for that purpose, but shall not be subject to the tax on	

1	any license to use the property. For purposes of this	20.61
2	subparagraph, the term "sale" shall not include the leasing of	
3	tangible personal property.	20.62
4	Section 17. Paragraph (b) of subsection (2) and	20.63
5	paragraph (a) of subsection (3) of section 212.054, Florida	20.64
6	Statutes, 1986 Supplement, as amended by chapter 87-6, Laws of	20.67
7	Florida, is amended, and subsections (7) and (8) are added to	
8	said section to read:	
9	212.054 Discretionary sales surtax; limitations,	20.69
10	administration, and collection.--	20.70
11	(2)(a) The tax imposed by the governing body of any	20.70
12	county authorized to so levy pursuant to s. 212.055 shall be a	20.71
13	discretionary surtax on all transactions occurring in the	
14	county which are subject to the state tax imposed on sales,	20.72
15	use, rentals, admissions, and other transactions by this part.	20.73
16	The surtax, if levied, shall be computed as the applicable	20.74
17	rate or rates authorized pursuant to s. 212.055 times any	20.75
18	amount of tax imposed by and paid to the state pursuant to	
19	this part, except this section and s. 212.055, and shall be	20.76
20	rounded to the nearest penny.	
21	(b) However:	20.77
22	1. The tax on any sales amount above <u>\$10,000</u> \$17,000 on	20.78
23	any item of tangible personal property and on long distance	20.80
24	telephone service shall not be subject to the surtax.	20.81
25	2. In the case of utility, telecommunication, or wired	20.82
26	television services billed on or after the effective date of	20.84
27	any such surtax, the entire amount of the tax for utility,	
28	telecommunication, or wired television services shall be	21.1
29	subject to the surtax. In the case of utility,	21.2
30	telecommunication, or wired television services billed after	
31		

1	the last day the surtax is in effect, the entire amount of the	21.4
2	tax on said items shall not be subject to the surtax.	21.5
3	3. In the case of written contracts which are signed	21.6
4	prior to the effective date of any such surtax for the	21.7
5	construction of improvements to real property or for	
6	remodeling of existing structures, the surtax shall be paid by	21.8
7	the contractor responsible for the performance of the	21.9
8	contract. However, the contractor may apply for one refund of	21.10
9	any such surtax paid on materials necessary for the completion	21.11
10	of the contract. Any application for refund shall be made no	21.12
11	later than 15 months following initial imposition of the	21.13
12	surtax in that county. The application for refund shall be in	21.14
13	the manner prescribed by the department by rule. A complete	21.15
14	application shall include proof of the written contract and of	
15	payment of the surtax. The application shall contain a sworn	21.16
16	statement, signed by the applicant or its representative,	
17	attesting to the validity of the application. The department	21.18
18	shall, within 30 days after approval of a complete	
19	application, certify to the county information necessary for	21.19
20	issuance of a refund to the applicant. Counties are hereby	21.20
21	authorized to issue refunds for this purpose and shall set	
22	aside from the proceeds of the surtax a sum sufficient to pay	21.21
23	any refund lawfully due. Any person who fraudulently obtains	21.22
24	or attempts to obtain a refund pursuant to this subparagraph,	
25	in addition to being liable for repayment of any refund	21.23
26	fraudulently obtained plus a mandatory penalty of 100 percent	21.24
27	of the refund, is guilty of a misdemeanor of the second	21.25
28	degree, punishable as provided in s. 775.082, s. 775.083, or	
29	s. 775.084.	
30		
31		

1	(3) For the purpose of this section, a transaction	21.26
2	shall be deemed to have occurred in a county imposing the	21.28
3	surtax when:	
4	(a) The dealer is located in the county and the sale	21.29
5	includes tangible personal property or-services , except as	21.30
6	otherwise provided herein; <u>provided, that the sale of any</u>	1:1us
7	<u>motor vehicle or mobile home of a class or type which is</u>	
8	<u>required to be registered in this state or in any other state</u>	21.33
9	<u>shall be deemed to have occurred only in the county identified</u>	21.34
10	<u>as the residence address of the purchaser on the registration</u>	
11	<u>or title document for such property;</u>	21.35
12	(b) The event for which an admission is charged is	21.35
13	located in the county;	21.36
14	(c) The consumer of utility or wired television	21.37
15	services is located in the county, or the telecommunication	21.38
16	services are provided to a location within the county;	
17	(d) The user of any aircraft or, boat, motor-vehicle,	21.40
18	or-mobile-home of a class or type which is required to be	21.42
19	registered, licensed, titled, or documented in this state or	21.43
20	by the United States Government imported into the county for	21.44
21	use, consumption, distribution, or storage to be used or	21.45
22	consumed in the county is located in the county; however, it	
23	shall be presumed that such items used outside the county for	21.46
24	6 months or longer before being imported into the county were	
25	not purchased for use in the county. The provisions of this	21.48
26	paragraph shall not apply to the use or consumption of such	
27	items upon which a like tax of equal or greater amount has	21.49
28	been lawfully imposed and paid outside the county;	21.50
29	(e) <u>The purchaser of any motor vehicle or mobile home</u>	21.50
30	<u>of a class or type which is required to be registered in this</u>	21.51
31	<u>state is a resident of the taxing county as determined by the</u>	21.52

1	<u>address appearing on or to be reflected on the registration</u>	
2	<u>document for such property;</u>	
3	<u>(f) Any motor vehicle or mobile home of a class or</u>	21.54
4	<u>type which is required to be registered in this state is</u>	
5	<u>imported from another state into the taxing county by a user</u>	21.55
6	<u>residing therein for the purpose of use, consumption,</u>	21.56
7	<u>distribution, or storage in the taxing county; however, it</u>	21.57
8	<u>shall be presumed that such items used outside the taxing</u>	21.58
9	<u>county for 6 months or longer before being imported into the</u>	
10	<u>county were not purchased for use in the county;</u>	21.59
11	<u>(g)(e)</u> The real property which is leased or rented is	21.60
12	located in the county;	21.61
13	<u>(h)(f)</u> The transient rental transaction occurs in the	1:1us
14	county; <u>or</u>	1:1us
15	<u>(i)(g)</u> The delivery of any aircraft <u>or</u> boat <u>or</u> -motor	1:1us
16	<u>vehicle<u>or</u>-or-mobile-home</u> of a class or type which is required	21.66
17	to be registered, licensed, titled, or documented in this	
18	state or by the United States Government is to a location in	21.67
19	the county; however, the provisions of this paragraph shall	21.68
20	not apply to the use or consumption of such items upon which a	
21	like tax of equal or greater amount has been lawfully imposed	21.69
22	and paid outside the county; <u>or</u>	21.70
23	<u>(j)(h)</u> The dealer owing a use tax on purchases or	1:1us
24	leases is located in the county.	21.73
25	<u>(7) With respect to any motor vehicle or mobile home</u>	1:1us
26	<u>of a class or type which is required to be registered in this</u>	21.75
27	<u>state, the tax due on a transaction occurring in the taxing</u>	
28	<u>county as herein provided shall be collected from the</u>	21.76
29	<u>purchaser or user incident to the titling and registration of</u>	21.77
30	<u>such property, irrespective of whether such titling or</u>	
31	<u>registration occurs in the taxing county.</u>	21.78

1	<u>(8) The department shall promulgate by rule the</u>	1:1us
2	<u>brackets applicable to transactions which are subject to the</u>	21.80
3	<u>surtax.</u>	
4	Section 18. Paragraph (b) of subsection (1),	21.81
5	paragraphs (g) and (k) of subsection (2), and subsections (4)	21.82
6	and (7) of section 212.06, Florida Statutes, 1986 Supplement,	21.84
7	as amended by chapters 87-6 and 87-99, Laws of Florida, are	
8	amended to read:	
9	212.06 Sales, storage, use tax; collectible from	22.1
10	dealers; "dealer" defined; dealers to collect from purchasers;	22.3
11	legislative intent as to scope of tax.--	22.4
12	(1)	22.4
13	(b) Except as otherwise provided, any person who	22.4
14	manufactures, produces, compounds, processes, or fabricates in	22.6
15	any manner tangible personal property for his own use shall	22.7
16	pay a tax upon the cost of the product manufactured, produced,	22.8
17	compounded, processed, or fabricated without any deduction	22.9
18	therefrom on account of the cost of material used, labor or	
19	service costs, or transportation charges, notwithstanding the	22.10
20	provisions of s. 212.02 defining "cost price." However, the	22.12
21	tax levied under this paragraph shall not be imposed upon any	
22	person who manufactures or produces electrical power or	22.13
23	energy, steam energy, or other energy, when such power or	22.14
24	energy is used directly and exclusively in the operation of	
25	machinery or equipment that is used to manufacture, process,	22.15
26	compound, produce, fabricate, or prepare for shipment tangible	22.16
27	personal property for sale or to operate pollution control	22.18
28	equipment, maintenance equipment, or monitoring or control	
29	equipment used in such operations. The manufacturing or	22.20
30	production of electrical power or energy that is used for	
31	space heating, lighting, office equipment, or air conditioning	22.23

1	or any other nonmanufacturing, nonprocessing, noncompounding,	22.24
2	nonproducing, nonfabricating, or nonshipping activity is	22.25
3	taxable. Electrical power or energy consumed or dissipated in	22.26
4	the transmission or distribution of electrical power or energy	22.27
5	for resale is also not taxable. Fabrication labor shall not	22.28
6	be taxable when a person is using his own equipment and his	
7	own personnel, for his own account, as a producer,	22.30
8	subproducer, or coproducer of <u>video tapes or motion pictures a</u>	22.31
9	qualified-motion-picture-as-defined-in-s-212-0592(18)(b)	22.33
10	prepared for showing on screens or through television, for	22.35
11	either theatrical, commercial, advertising, or educational	
12	purposes. <u>Persons who manufacture factory-built buildings for</u>	1:1us
13	<u>their own use in the performance of contracts for the</u>	22.37
14	<u>construction or improvement of real property shall pay a tax</u>	
15	<u>only upon the persons' cost price of items used in the</u>	22.38
16	<u>manufacture of such buildings.</u>	
17	(2)	22.39
18	(g) "Dealer" also means and includes every person who	22.40
19	solicits business either by direct representatives, indirect	
20	representatives, or manufacturers' agents or by distribution	22.41
21	of catalogs or other advertising matter or by any other means	22.42
22	whatsoever and by reason thereof receives orders for tangible	22.43
23	personal property or-services from consumers for use,	
24	consumption, distribution, and storage for use or consumption	22.44
25	in the state; and such dealer shall collect the tax imposed by	22.45
26	this chapter from the purchaser, and no action either in law	22.46
27	or in equity on a sale or transaction as provided by the terms	22.47
28	of this chapter may be had in this state by any such dealer	
29	unless it is affirmatively shown that the provisions of this	22.48
30	chapter have been fully complied with.	22.49
31		

1	(k)---"Dealer"--also-means-any-person-who-sells,	1:105
2	provides,-or-performs-a-service-taxable-under-this-part-	22.51
3	"Dealer"--also-means-any-person-who-purchases,-uses,-or	22.53
4	consumes-a-service-taxable-under-this-part-who-cannot-prove	
5	that-the-tax-levied-by-this-part-has-been-paid-to-the-seller	22.54
6	of-the-taxable-service-	
7	(4) On all tangible personal property imported or	22.55
8	caused to be imported from other states, territories, the	22.57
9	District of Columbia, or any foreign country, and used by him,	22.58
10	and-on-all-services-purchased-in-other-states,-territories,-	
11	the-District-of-Columbia,-or-any-foreign-country,-and-used-by	22.59
12	him, the dealer as herein defined, shall pay the tax imposed	22.60
13	by this chapter on all articles of tangible personal property	22.61
14	so imported and used, and-on-all-services-so-purchased-and	22.62
15	used, the same as if such articles or-services had been sold	22.64
16	at retail for use or consumption in this state. For the	22.66
17	purposes of this chapter, the use, or consumption, or	22.67
18	distribution, or storage to be used or consumed in this state	
19	of tangible personal property shall each be equivalent to a	22.68
20	sale at retail; and the tax shall thereupon immediately levy	22.69
21	and be collected in the manner provided herein, provided there	22.70
22	shall be no duplication of the tax in any event.	22.71
23	(7) The provisions of this chapter do not apply in	22.72
24	respect to the use or consumption of tangible personal	22.73
25	property or-services , or distribution or storage of tangible	22.75
26	personal property or-services for use or consumption in this	
27	state, upon which a like tax equal to or greater than the	22.77
28	amount imposed by this chapter has been lawfully imposed and	22.78
29	paid in another state, territory of the United States, or the	
30	District of Columbia. The proof of payment of such tax shall	22.81
31	be made according to rules and regulations of the department.	

1	If the amount of tax paid in another state, territory of the	22.83
2	United States, or the District of Columbia is not equal to or	22.84
3	greater than the amount of tax imposed by this chapter, then	23.1
4	the dealer shall pay to the department an amount sufficient to	23.3
5	make the tax paid in the other state, territory of the United	
6	States, or the District of Columbia and in this state equal to	23.6
7	the amount imposed by this chapter.	
8	Section 19. (1) Paragraph (a) of subsection (1) and	23.7
9	subsections (2), (4) and (9) of section 212.07, Florida	23.8
10	Statutes, 1986 Supplement, as amended by section 13 of chapter	23.10
11	87-6, Laws of Florida, are amended to read:	23.11
12	212.07 Sales, storage, use tax; tax added to purchase	23.12
13	price; dealer not to absorb; liability of purchasers who	23.13
14	cannot prove payment of the tax; penalties; general	23.14
15	exemptions.--	
16	(1)(a) The privilege tax herein levied measured by	23.15
17	retail sales shall be collected by the dealers from the	23.17
18	purchaser or consumer. Except-as-otherwise-specifically	1:10s
19	provided, the sales and use tax on services herein levied	
20	measured by retail sales shall likewise be collected by the	23.22
21	dealers from the purchaser or consumer.	
22	(2) A dealer shall, as far as practicable, add the	23.24
23	amount of the tax imposed under this chapter to the sale	23.25
24	price, and the amount of the tax shall be separately stated as	
25	Florida tax on any charge ticket, sales slip, invoice, or	23.26
26	other tangible evidence of sale. Such tax shall constitute a	23.28
27	part of such price, charge, or proof of sale which shall be a	23.29
28	debt from the purchaser or consumer to the dealer, until paid,	23.30
29	and shall be recoverable at law in the same manner as other	
30	debts. Where it is impracticable, due to the nature of the	23.32
31	business practices within an industry, to separately state	23.33

1	Florida tax on any charge ticket, sales slip, invoice, or	
2	other tangible evidence of sale, the department may establish	23.34
3	an effective tax rate for such industry. The department may	23.35
4	also amend this effective tax rate as the industry's pricing	
5	or practices change. Except-as-otherwise-specifically	1:10s
6	provided, Any dealer who neglects, fails, or refuses to	23.38
7	collect the tax herein provided upon any, every, and all	23.40
8	retail sales made by him or his agents or employees of	23.41
9	tangible personal property or-services which <u>is</u> are subject to	1:1us
10	the tax imposed by this chapter shall be liable for and pay	23.45
11	the tax himself.	
12	(4) A dealer engaged in any business or-in-selling-any	23.46
13	services taxable under this chapter may not advertise or hold	23.48
14	out to the public, in any manner, directly or indirectly, that	23.49
15	he will absorb all or any part of the tax, or that he will	23.50
16	relieve the purchaser of the payment of all or any part of the	
17	tax, or that the tax will not be added to the selling price of	23.51
18	the property or-services sold or released or, when added, that	1:10s
19	it or any part thereof will be refunded either directly or	23.54
20	indirectly by any method whatsoever. A person who violates	23.55
21	this provision with respect to advertising or refund is guilty	23.56
22	of a misdemeanor of the second degree, punishable as provided	23.57
23	in s. 775.082 or s. 775.083. A second or subsequent offense	23.59
24	constitutes a misdemeanor of the first degree, punishable as	23.60
25	provided in s. 775.082 or s. 775.083.	23.61
26	(9) Any person who has purchased at retail, used,	23.62
27	consumed, distributed, or stored for use or consumption in	23.63
28	this state tangible personal property, admissions,	23.64
29	communication or-other services taxable-under-this-part, or	23.65
30	leased tangible personal property, or who has leased,	23.66
31	occupied, or used or was entitled to use any real property,	23.67

1	space or spaces in parking lots or garages for motor vehicles	23.68
2	or docking or storage space, or spaces for boats in boat docks	23.69
3	or marinas and cannot prove that the tax levied by this	23.70
4	chapter has been paid to his vendor, lessor, or other person	
5	is directly liable to the state for any tax, interest, or	23.72
6	penalty due on any such taxable transactions.	23.73
7	(2) Effective July 1, 1988, subsection (4) of section	23.74
8	212.07, Florida Statutes, 1986 Supplement, as further amended	23.76
9	by section 85 of chapter 87-6 and section 53 of chapter 87-	23.77
10	101, Laws of Florida, is amended to read:	
11	212.07 Sales, storage, use tax; tax added to purchase	23.77
12	price; dealer not to absorb; liability of purchasers who	23.78
13	cannot prove payment of the tax; penalties; general	23.79
14	exemptions.--	
15	(4) A dealer engaged in any business or-in-selling-any	23.80
16	services taxable under this chapter may not advertise or hold	23.81
17	out to the public, in any manner, directly or indirectly, that	23.82
18	he will absorb all or any part of the tax, or that he will	23.83
19	relieve the purchaser of the payment of all or any part of the	
20	tax, or that the tax will not be added to the selling price of	23.84
21	the property or-services sold or released or, when added, that	1:10s
22	it or any part thereof will be refunded either directly or	24.3
23	indirectly by any method whatsoever. A person who violates	24.4
24	this provision with respect to advertising or refund is guilty	24.5
25	of a misdemeanor of the second degree, punishable as provided	24.7
26	in s. 775.082, s. 775.083, or s. 775.084. A second or	24.10
27	subsequent offense constitutes a misdemeanor of the first	24.11
28	degree, punishable as provided in s. 775.082, s. 775.083, or	24.13
29	s. 775.084.	
30	Section 20. (1) Paragraph (a) of subsection (2),	24.14
31	paragraph (a) of subsection (4), paragraphs (b), (c) and (d)	24.15

1	of subsection (5) and paragraphs (e) and (o) of subsection (7)	24.19
2	of section 212.08, Florida Statutes, 1986 Supplement, as	
3	amended by section 14 of chapter 87-6, chapter 87-72, and	24.20
4	section 13 of chapter 87-101, Laws of Florida, are amended,	24.22
5	and paragraph (v) is added to subsection (7) of said section,	
6	to read:	24.23
7	212.08 Sales, rental, use, consumption, distribution,	24.24
8	and storage tax; specified exemptions.--The sale at retail,	24.25
9	the rental, the use, the consumption, the distribution, and	24.27
10	the storage to be used or consumed in this state of the	
11	following are hereby specifically exempt from the tax imposed	24.30
12	by part I of this chapter.	
13	(2) EXEMPTIONS; MEDICAL.--	24.31
14	(a) There shall be exempt from the tax imposed by this	24.32
15	chapter any product, supply, or medicine dispensed in a retail	24.33
16	establishment by a pharmacist licensed by the state, according	24.35
17	to an individual prescription or prescriptions written by a	
18	prescriber authorized by law to prescribe medicinal drugs;	24.36
19	hypodermic needles; hypodermic syringes; chemical compounds	24.38
20	and test kits used for the diagnosis or treatment of human	
21	disease, illness, or injury; and common household remedies	24.40
22	recommended and generally sold for internal or external use in	
23	the cure, mitigation, treatment, or prevention of illness or	24.41
24	disease in human beings, but not including cosmetics or toilet	24.42
25	articles, notwithstanding the presence of medicinal	
26	ingredients therein, according to a list prescribed and	24.43
27	approved by the Department of Health and Rehabilitative	24.45
28	Services, which list shall be certified to the Department of	24.46
29	Revenue from time to time and included in the rules	
30	promulgated by the Department of Revenue. There shall also be	24.48
31	exempt from the tax imposed by this chapter artificial eyes	24.49

1	and limbs; orthopedic shoes; prescription eyeglasses and items	24.50
2	incidental thereto or which become a part thereof; dentures;	24.51
3	hearing aids; crutches; prosthetic and orthopedic appliances;	24.52
4	<u>feminine hygiene products, including, but not limited to,</u>	24.53
5	<u>sanitary panties, sanitary belts, sanitary napkins, and</u>	
6	<u>tampons;</u> and funerals. Funeral directors shall pay tax on all	24.55
7	tangible personal property used by them in their business.	24.56
8	(4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES,	24.57
9	ETC.--	24.58
10	(a) Also exempt are:	24.59
11	1. Water (not exempting mineral water or carbonated	24.60
12	water).	24.61
13	2. All fuels used by a public or private utility,	24.62
14	including any municipal corporation or rural electric	24.63
15	cooperative association, in the generation of electric power	24.65
16	or energy for sale. Fuel other than motor fuel and special	24.66
17	fuel is taxable as provided in this part, with the exception	
18	of fuel expressly exempt herein. However, diesel fuel and	24.69
19	kerosene used in any tractor, vehicle, or other farm equipment	
20	which is used exclusively on a farm or for processing farm	24.70
21	products on the farm are taxable as provided in part II.	24.71
22	Motor fuels and special fuels are taxable as provided in part	24.72
23	II, with the exception of those motor fuels and special fuels	24.73
24	used by railroad locomotives or vessels to transport persons	24.74
25	or property in interstate or foreign commerce which are	24.75
26	taxable under this part only to the extent provided herein.	24.77
27	The basis of the tax shall be the ratio of intrastate mileage	24.79
28	to interstate or foreign mileage traveled by the carrier's	
29	railroad locomotives or vessels which were used in interstate	24.80
30	or foreign commerce and which had at least some Florida	
31	mileage during the previous fiscal year of the carrier, such	24.82

1	ratio to be determined at the close of the fiscal year of the	24.83
2	carrier. This ratio shall be applied each month to the total	25.1
3	Florida purchases made in this state of gasoline and other	
4	fuels to establish that portion of the total used and consumed	25.2
5	in intrastate movement and subject to tax under this part.	25.3
6	Fuels used exclusively in intrastate commerce do not qualify	25.4
7	for the proration of tax.	25.5
8	<u>3. The transmission or wheeling of electricity.</u>	1:1us
9	(5) EXEMPTIONS; ACCOUNT OF USE.--	25.7
10	(b) Machinery and equipment used to increase	25.7
11	productive output.--	25.8
12	1. Industrial machinery and equipment purchased for	25.11
13	use in new businesses which manufacture, process, compound, or	
14	produce for sale items of tangible personal property at fixed	25.13
15	locations and-services-directly-related-to-the-installation-of	
16	such-machinery-and-equipment,-excluding-construction-services,	25.16
17	are exempt from the tax imposed by this chapter upon an	25.17
18	affirmative showing by the taxpayer to the satisfaction of the	25.18
19	department that such items are used in a new business in this	25.19
20	state. Such purchases must be made prior to the date the	25.20
21	business first begins its productive operations, and delivery	25.21
22	of the purchased item must be made within 12 months of that	25.22
23	date.	
24	2. Industrial machinery and equipment purchased for	25.24
25	use in expanding manufacturing facilities or plant units which	25.25
26	manufacture, process, compound, or produce for sale items of	25.26
27	tangible personal property at fixed locations in this state	25.28
28	and-services-directly-related-to-the-installation-of-such	
29	machinery-and-equipment,-excluding-construction-services, are	25.31
30	exempt from any amount of tax imposed by this chapter in	25.32
31	excess of \$100,000 per calendar year upon an affirmative	25.33

1	showing by the taxpayer to the satisfaction of the department	25.34
2	that such items are used to increase the productive output of	25.36
3	such expanded business by not less than 10 percent.	
4	3.a. To receive an exemption provided by subparagraph	25.39
5	1. or subparagraph 2., a qualifying business entity shall	
6	apply to the department for a temporary tax exemption permit.	25.41
7	The application shall state that a new business exemption or	25.42
8	expanded business exemption is being sought. Upon a tentative	25.44
9	affirmative determination by the department pursuant to	
10	subparagraph 1. or subparagraph 2., the department shall issue	25.47
11	such permit.	
12	b. The applicant shall be required to maintain all	25.48
13	necessary books and records to support the exemption. Upon	25.51
14	completion of purchases of qualified machinery, <u>and</u> equipment,	25.52
15	or-services pursuant to subparagraph 1. or subparagraph 2.,	25.53
16	the temporary tax permit shall be delivered to the department	
17	or returned to the department by certified or registered mail.	25.55
18	The department shall have 4 years from the date of delivery or	25.56
19	date of receipt to perform an audit of such purchases,	25.57
20	notwithstanding the provisions of s. 212.14(6).	
21	c. If, in a subsequent audit conducted by the	25.58
22	department, it is determined that the machinery, <u>and</u>	25.60
23	equipment--or-services purchased as exempt under subparagraph	25.61
24	1. or subparagraph 2. did not meet the criteria mandated by	25.64
25	this paragraph or if commencement of production did not occur,	
26	the amount of taxes exempted at the time of purchase shall	25.65
27	immediately be due and payable to the department by the	25.66
28	business entity, together with the appropriate interest and	
29	penalty, computed from the date of purchase, in the manner	25.67
30	prescribed by this chapter.	25.68
31		

1	d. In the event a qualifying business entity fails to	25.70
2	apply for a temporary exemption permit or if the tentative	
3	determination by the department required to obtain a temporary	25.71
4	exemption permit is negative, a qualifying business entity	
5	shall receive the exemption provided in subparagraph 1. or	25.72
6	subparagraph 2. through a refund of previously paid taxes. No	25.75
7	refund may be made for such taxes unless the criteria mandated	
8	by subparagraph 1. or subparagraph 2. have been met and	25.77
9	commencement of production has occurred.	
10	4. The department shall promulgate rules governing	25.79
11	applications for, issuance of, and the form of temporary tax	25.80
12	exemption permits; provisions for recapture of taxes; and the	25.81
13	manner and form of refund applications and may establish	25.82
14	guidelines as to the requisites for an affirmative showing of	25.83
15	increased productive output, commencement of production, and	25.84
16	qualification for exemption.	
17	5. The exemptions provided in subparagraphs 1. and 2.	26.2
18	do not apply to machinery, <u>or</u> equipment, or services purchased	26.4
19	or used by electric utility companies, communications	26.6
20	companies, phosphate or other solid minerals severance,	
21	mining, or processing operations, oil or gas exploration or	26.8
22	production operations, printing or publishing firms, any firm	
23	subject to regulation by the Division of Hotels and	26.10
24	Restaurants of the Department of Business Regulation, or any	
25	firm which does not manufacture, process, compound, or produce	26.12
26	for sale items of tangible personal property.	
27	6. For the purposes of the exemptions provided in	26.14
28	subparagraphs 1. and 2., these terms have the following	
29	meanings:	26.15
30	a. "Industrial machinery and equipment" means "section	26.16
31	38 property" as defined in s. 48(a)(1)(A) and (B)(i) of the	26.17

1	Internal Revenue Code, provided "industrial machinery and	26.18
2	equipment" shall be construed by regulations adopted by the	26.19
3	Department of Revenue to mean tangible property used as an	
4	integral part of the manufacturing, processing, compounding,	26.20
5	or producing for sale of items of tangible personal property.	26.21
6	Such term includes parts and accessories only to the extent	26.23
7	that the exemption thereof is consistent with the provisions	26.24
8	of this paragraph.	
9	b. "Productive output" means the number of units	26.27
10	actually produced by a single plant or operation in a single	
11	continuous 12-month period, irrespective of sales. Increases	26.30
12	in productive output shall be measured by the output for 12	
13	continuous months immediately following the completion of	26.32
14	installation of such machinery or equipment over the output	26.33
15	for the 12 continuous months immediately preceding such	26.34
16	installation. However, if a different 12-month continuous	26.35
17	period of time would more accurately reflect the increase in	26.36
18	productive output of machinery and equipment purchased to	
19	facilitate an expansion, the increase in productive output may	26.37
20	be measured during that 12-month continuous period of time if	26.38
21	such time period is mutually agreed upon by the Department of	
22	Revenue and the expanding business prior to the commencement	26.39
23	of production; but in no case may such time period begin later	
24	than 2 years following the completion of installation of the	26.40
25	new machinery and equipment. The units used to measure	26.42
26	productive output shall be physically comparable between the	
27	two periods, irrespective of sales.	26.43
28	(c) Machinery, <u>and</u> equipment, or services used in	26.46
29	production of electrical or steam energy.--The purchase of	26.47
30	machinery and equipment for use at a fixed location, which	26.48
31	equipment and machinery are necessary in the production of	

1	electrical or steam energy resulting from the burning of	26.50
2	boiler fuels other than residual oil, <u>is</u> and-services-directly	
3	related-to-the-installation-of-such-machinery-and-equipment,	26.53
4	excluding-construction-services, are exempt from the tax	
5	imposed by this chapter. Such electrical or steam energy must	26.55
6	be primarily for use in manufacturing, processing,	
7	compounding, or producing for sale items of tangible personal	26.56
8	property in this state. However, the exemption provided for	26.57
9	in this paragraph shall not be allowed unless the purchaser	
10	signs an affidavit stating that the item or items to be	26.58
11	exempted are for the exclusive use designated herein. Any	26.60
12	person furnishing a false affidavit to the vendor for the	
13	purpose of evading payment of any tax imposed under chapter	26.61
14	212 shall be subject to the penalty set forth in s. 212.085	
15	and as otherwise provided by law.	26.62
16	(d) Machinery, <u>and</u> equipment, or-services used under	26.64
17	federal procurement contract.--	26.65
18	1. Industrial machinery and equipment purchased by an	26.66
19	expanding business which manufactures tangible personal	26.67
20	property pursuant to federal procurement regulations at fixed	26.68
21	locations in this state and-services-directly-related-to-the	26.69
22	installation-of-such-machinery-and-equipment, excluding	26.72
23	construction-services, are partially exempt from the tax	
24	imposed in this chapter on that portion of the tax which is in	26.74
25	excess of \$100,000 per calendar year upon an affirmative	26.75
26	showing by the taxpayer to the satisfaction of the department	26.76
27	that such items are used to increase the implicit productive	
28	output of the expanded business by not less than 10 percent.	26.77
29	The percentage of increase is measured as deflated implicit	26.78
30	productive output for the calendar year during which the	26.79
31	installation of the machinery or equipment is completed or	

1	during which commencement of production utilizing such items	26.80
2	is begun divided by the implicit productive output for the	26.82
3	preceding calendar year. In no case may the commencement of	26.83
4	production begin later than 2 years following completion of	
5	installation of the machinery or equipment.	26.84
6	2. The amount of the exemption allowed shall equal the	27.1
7	taxes otherwise imposed by this chapter in excess of \$100,000	27.2
8	per calendar year on qualifying industrial machinery, <u>or</u>	1:1us
9	equipment, or-services reduced by the percentage of gross	
10	receipts from cost-reimbursement type contracts attributable	27.7
11	to the plant or operation to total gross receipts so	
12	attributable, accrued for the year of completion or	27.8
13	commencement.	
14	3. The exemption provided by this paragraph shall	27.9
15	inure to the taxpayer only through refund of previously paid	27.11
16	taxes. Such refund shall be made within 30 days of formal	27.12
17	approval by the department of the taxpayer's application,	27.13
18	which application may be made on an annual basis following	
19	installation of the machinery or equipment.	27.14
20	4. For the purposes of this paragraph, the term:	27.15
21	a. "Cost-reimbursement type contracts" has the same	27.17
22	meaning as in 32 C.F.R. s. 3-405.	27.18
23	b. "Deflated implicit productive output" means the	27.19
24	product of implicit productive output times the quotient of	27.20
25	the national defense implicit price deflator for the preceding	27.22
26	calendar year divided by the deflator for the year of	
27	completion or commencement.	27.23
28	c. "Eligible costs" means the total direct and	27.25
29	indirect costs, as defined in 32 C.F.R. ss. 15-202 and 15-203,	27.27
30	excluding general and administrative costs, selling expenses,	
31	and profit, defined by the uniform cost-accounting standards	27.29

1	adopted by the Cost-Accounting Standards Board created	27.30
2	pursuant to 50 U.S.C. s. 2168.	
3	d. "Implicit productive output" means the annual	27.32
4	eligible costs attributable to all contracts or subcontracts	27.33
5	subject to federal procurement regulations of the single plant	
6	or operation at which the machinery or equipment is used.	27.34
7	e. "Industrial machinery and equipment" means "section	27.35
8	38 property" as defined in s. 48(a)(1)(A) and (B)(i) of the	27.36
9	Internal Revenue Code, provided such industrial machinery and	27.37
10	equipment qualified as an eligible cost under federal	
11	procurement regulations and are used as an integral part of	27.38
12	the tangible personal property production process. Such term	27.39
13	includes parts and accessories only to the extent that the	
14	exemption of such parts and accessories is consistent with the	27.41
15	provisions of this paragraph.	
16	f. "National defense implicit price deflator" means	27.43
17	the national defense implicit price deflator for the gross	27.44
18	national product as determined by the Bureau of Economic	
19	Analysis of the United States Department of Commerce.	27.45
20	5. The exclusions provided in subparagraph (b)5. apply	27.46
21	to this exemption. This exemption applies only to machinery	27.47
22	or equipment purchased pursuant to production contracts with	27.48
23	the United States Department of Defense and Armed Forces, the	
24	National Aeronautics and Space Administration, and other	27.50
25	federal agencies for which the contracts are classified for	
26	national security reasons. In no event shall the provisions	27.52
27	of this paragraph apply to any expanding business the increase	27.53
28	in productive output of which could be measured under the	
29	provisions of sub-subparagraph (b)6.b. as physically	27.54
30	comparable between the two periods.	
31	(7) MISCELLANEOUS EXEMPTIONS.--	27.55

1	(e) Film rentals.--Film rentals are exempt when an	27.57
2	admission is charged for viewing such film, 7--and--license--fees	27.58
3	and--direct--charges--for--films--videotapes--and--transcriptions	27.60
4	used--by--television--or--radio--stations--or--networks--are--exempt.	27.61
5	However, this exemption shall not be construed to exempt the	27.62
6	sale--or--use--of--advertising.	27.63
7	(o) Religious, charitable, scientific, educational,	27.65
8	and veterans' institutions and organizations.--	27.66
9	1. There are exempt from the tax imposed by part I of	27.68
10	this chapter transactions involving:	
11	a. Sales or leases directly to churches or sales or	27.69
12	leases of tangible personal property or--services by churches;	27.72
13	b. Sales or leases to nonprofit religious, nonprofit	27.73
14	charitable, nonprofit scientific, or nonprofit educational	27.74
15	institutions when used in carrying on their customary	27.78
16	nonprofit religious, nonprofit charitable, nonprofit	27.79
17	scientific, or nonprofit educational activities, including	27.81
18	church cemeteries; and	
19	c. Sales or leases to the state headquarters of	27.83
20	qualified veterans' organizations and the state headquarters	27.84
21	of their auxiliaries when used in carrying on their customary	28.1
22	veterans' organization activities. If a qualified veterans'	28.2
23	organization or its auxiliary does not maintain a permanent	
24	state headquarters, then transactions involving sales or	28.3
25	leases to such organization and used to maintain the office of	28.4
26	the highest ranking state official are exempt from the tax	
27	imposed by this part.	28.5
28	2. The provisions of this section authorizing	28.6
29	exemptions from tax shall be strictly defined, limited, and	28.9
30	applied in each category as follows:	
31		

1	a. "Religious institutions" means churches,	28.11
2	synagogues, and established physical places for worship at	28.12
3	which nonprofit religious services and activities are	28.13
4	regularly conducted and carried on. The term "religious	28.15
5	institutions" includes nonprofit corporations the sole purpose	
6	of which is to provide free transportation services to church	28.16
7	members, their families, and other church attendees. The term	28.18
8	"religious institutions" also includes state, district, or	
9	other governing or administrative offices the function of	28.19
10	which is to assist or regulate the customary activities of	
11	religious organizations or members.	28.20
12	b. "Charitable institutions" means only nonprofit	28.22
13	corporations qualified as nonprofit pursuant to s. 501(c)(3),	28.23
14	United States Internal Revenue Code, 1954, as amended, and	28.24
15	other nonprofit entities, the sole or primary function of	28.25
16	which is to provide, or to raise funds for organizations which	
17	provide, one or more of the following services if a reasonable	28.27
18	percentage of such service is provided free of charge, or at a	
19	substantially reduced cost, to persons, animals, or	28.28
20	organizations that are unable to pay for such service:	28.29
21	(I) Medical aid for the relief of disease, injury, or	28.30
22	disability;	28.31
23	(II) Regular provision of physical necessities such as	28.32
24	food, clothing, or shelter;	28.33
25	(III) Services for the prevention of, or	28.34
26	rehabilitation of persons from, alcoholism or drug abuse; the	28.35
27	prevention of suicide; or the alleviation of mental, physical,	28.37
28	or sensory health problems;	
29	(IV) Social welfare services including adoption	28.38
30	placement, child care, community care for the elderly, and	28.39
31	other social welfare services which clearly and substantially	28.40

1	benefit a client population which is disadvantaged or suffers	
2	a hardship;	
3	(V) Medical research for the relief of disease,	28.43
4	injury, or disability;	
5	(VI) Legal services; or	28.44
6	(VII) Food, shelter, or medical care for animals or	28.45
7	adoption services, cruelty investigations, or education	28.46
8	programs concerning animals;	
9		
10	and the term includes groups providing volunteer manpower to	28.47
11	organizations designated as charitable institutions hereunder.	28.48
12	c. "Scientific organizations" means scientific	28.49
13	organizations which hold current exemptions from federal	28.52
14	income tax under s. 501(c)(3) of the Internal Revenue Code and	
15	also means organizations the purpose of which is to protect	28.53
16	air and water quality or the purpose of which is to protect	28.54
17	wildlife and which hold current exemptions from the federal	28.55
18	income tax under s. 501(c)(3) of the Internal Revenue Code.	28.56
19	d. "Educational institutions" means state tax-	28.58
20	supported or parochial, church and nonprofit private schools,	28.59
21	colleges, or universities which conduct regular classes and	28.60
22	courses of study required for accreditation by, or membership	
23	in, the Southern Association of Colleges and Schools, the	28.61
24	Department of Education, the Florida Council of Independent	28.62
25	Schools, or the Florida Association of Christian Colleges and	28.63
26	Schools, Inc., or which conduct regular classes and courses of	
27	study accepted for continuing education credit by the American	28.65
28	Medical Association or the American Dental Association.	
29	Nonprofit libraries, art galleries, and museums open to the	28.66
30	public are defined as educational institutions and are	28.67
31	eligible for exemption. The term "educational institutions"	28.68

1	includes private nonprofit organizations the purpose of which	28.71
2	is to raise funds for schools teaching grades kindergarten	28.72
3	through high school, colleges, and universities. The term	28.74
4	"educational institutions" includes any nonprofit newspaper of	
5	free or paid circulation primarily on university or college	28.75
6	campuses which holds a current exemption from federal income	28.76
7	tax under s. 501(c)(3) of the Internal Revenue Code, and any	28.77
8	educational television or radio network or system established	28.78
9	pursuant to s. 229.805 or s. 229.8051 and any nonprofit	
10	television or radio station which is a part of such network or	28.79
11	system and which holds a current exemption from federal income	28.80
12	tax under s. 501(c)(3) of the Internal Revenue Code. The term	28.81
13	"educational institutions" also includes state, district, or	28.82
14	other governing or administrative offices the function of	28.83
15	which is to assist or regulate the customary activities of	
16	educational organizations or members.	28.84
17	e. "Veterans' organizations" means nationally	29.2
18	chartered or recognized veterans' organizations, including,	
19	but not limited to, Florida chapters of the Paralyzed Veterans	29.3
20	of America, Catholic War Veterans of the U.S.A., and Jewish	29.4
21	War Veterans of the U.S.A. and the Disabled American Veterans,	29.6
22	Department of Florida, Inc., which hold current exemptions	29.7
23	from federal income tax under s. 501(c)(4) or s. 501(c)(19) of	29.8
24	the Internal Revenue Code.	29.9
25	<u>(v)1. Also exempted are professional, insurance, or</u>	1:1us
26	<u>personal service transactions which involve sales as</u>	29.11
27	<u>inconsequential elements for which no separate charges are</u>	
28	<u>made.</u>	29.12
29	<u>2. The above-exempted personal service transactions do</u>	1:1us
30	<u>not exempt the sale of information services involving the</u>	29.13
31	<u>furnishing of printed, mimeographed, or multigraphed matter,</u>	

1	<u>or matter duplicating written or printed matter in any other</u>	29.14
2	<u>manner, other than professional services and services of</u>	29.15
3	<u>employees, agents, or other persons acting in a representative</u>	
4	<u>or fiduciary capacity or information services furnished to</u>	29.16
5	<u>newspapers and radio and television stations. The term</u>	29.17
6	<u>"information services" means and includes the services of</u>	
7	<u>collecting, compiling, or analyzing information of any kind or</u>	29.18
8	<u>nature and furnishing reports thereof to other persons.</u>	29.19
9	(2) Effective July 1, 1988, paragraph (b) of	29.19
10	subsection (5) of section 212.08, Florida Statutes, 1986	29.20
11	Supplement, as further amended by section 59 of chapter 87-6	
12	and section 34 of chapter 87-101, Laws of Florida, is amended	29.21
13	to read:	
14	212.08 Sales, rental, use, consumption, distribution,	29.21
15	and storage tax; specified exemptions.--The sale at retail,	29.22
16	the rental, the use, the consumption, the distribution, and	29.24
17	the storage to be used or consumed in this state of the	
18	following are hereby specifically exempt from the tax imposed	29.27
19	by part I of this chapter.	
20	(5) EXEMPTIONS; ACCOUNT OF USE.--	29.28
21	(b) Machinery and equipment used to increase	29.28
22	productive output.--	29.29
23	1. Industrial machinery and equipment purchased for	29.32
24	use in new businesses which manufacture, process, compound, or	
25	produce for sale items of tangible personal property at fixed	29.34
26	locations and-services-directly-related-to-the-installation-of	
27	such-machinery-and-equipment,-excluding-construction-services,	29.37
28	are exempt from the tax imposed by this chapter upon an	29.38
29	affirmative showing by the taxpayer to the satisfaction of the	29.39
30	department that such items are used in a new business in this	29.40
31	state. Such purchases must be made prior to the date the	29.41

1	business first begins its productive operations, and delivery	29.42
2	of the purchased item must be made within 12 months of that	29.43
3	date.	
4	2. Industrial machinery and equipment purchased for	29.45
5	use in expanding manufacturing facilities or plant units which	29.46
6	manufacture, process, compound, or produce for sale items of	29.47
7	tangible personal property at fixed locations in this state	29.49
8	and-services-directly-related-to-the-installation-of-such	
9	machinery-and-equipment,-excluding-construction-services, are	29.52
10	exempt from any amount of tax imposed by this chapter in	29.53
11	excess of \$100,000 per calendar year upon an affirmative	29.54
12	showing by the taxpayer to the satisfaction of the department	29.55
13	that such items are used to increase the productive output of	29.57
14	such expanded business by not less than 10 percent.	
15	3.a. To receive an exemption provided by subparagraph	29.60
16	1. or subparagraph 2., a qualifying business entity shall	
17	apply to the department for a temporary tax exemption permit.	29.62
18	The application shall state that a new business exemption or	29.63
19	expanded business exemption is being sought. Upon a tentative	29.65
20	affirmative determination by the department pursuant to	
21	subparagraph 1. or subparagraph 2., the department shall issue	29.68
22	such permit.	
23	b. The applicant shall be required to maintain all	29.69
24	necessary books and records to support the exemption. Upon	29.72
25	completion of purchases of qualified machinery, <u>and</u> equipment,	29.73
26	or-services pursuant to subparagraph 1. or subparagraph 2.,	29.74
27	the temporary tax permit shall be delivered to the department	
28	or returned to the department by certified or registered mail.	29.76
29	c. If, in a subsequent audit conducted by the	29.77
30	department, it is determined that the machinery, <u>and</u>	29.79
31	equipment,-or-services purchased as exempt under subparagraph	29.80

1	1. or subparagraph 2. did not meet the criteria mandated by	29.83
2	this paragraph or if commencement of production did not occur,	
3	the amount of taxes exempted at the time of purchase shall	29.84
4	immediately be due and payable to the department by the	30.1
5	business entity, together with the appropriate interest and	
6	penalty, computed from the date of purchase, in the manner	30.2
7	prescribed by this chapter.	30.3
8	d. In the event a qualifying business entity fails to	30.5
9	apply for a temporary exemption permit or if the tentative	
10	determination by the department required to obtain a temporary	30.6
11	exemption permit is negative, a qualifying business entity	
12	shall receive the exemption provided in subparagraph 1. or	30.7
13	subparagraph 2. through a refund of previously paid taxes. No	30.10
14	refund may be made for such taxes unless the criteria mandated	
15	by subparagraph 1. or subparagraph 2. have been met and	30.12
16	commencement of production has occurred.	
17	4. The department shall promulgate rules governing	30.14
18	applications for, issuance of, and the form of temporary tax	30.15
19	exemption permits; provisions for recapture of taxes; and the	30.16
20	manner and form of refund applications and may establish	30.17
21	guidelines as to the requisites for an affirmative showing of	30.18
22	increased productive output, commencement of production, and	30.19
23	qualification for exemption.	
24	5. The exemptions provided in subparagraphs 1. and 2.	30.21
25	do not apply to machinery, <u>or</u> equipment, or services purchased	30.23
26	or used by electric utility companies, communications	30.25
27	companies, phosphate or other solid minerals severance,	
28	mining, or processing operations, oil or gas exploration or	30.27
29	production operations, printing or publishing firms, any firm	
30	subject to regulation by the Division of Hotels and	30.29
31	Restaurants of the Department of Business Regulation, or any	

1	firm which does not manufacture, process, compound, or produce	30.31
2	for sale items of tangible personal property.	
3	6. For the purposes of the exemptions provided in	30.33
4	subparagraphs 1. and 2., these terms have the following	
5	meanings:	30.34
6	a. "Industrial machinery and equipment" means "section	30.35
7	38 property" as defined in s. 48(a)(1)(A) and (B)(i) of the	30.36
8	Internal Revenue Code, provided "industrial machinery and	30.37
9	equipment" shall be construed by regulations adopted by the	30.38
10	Department of Revenue to mean tangible property used as an	
11	integral part of the manufacturing, processing, compounding,	30.39
12	or producing for sale of items of tangible personal property.	30.40
13	Such term includes parts and accessories only to the extent	30.42
14	that the exemption thereof is consistent with the provisions	30.43
15	of this paragraph.	
16	b. "Productive output" means the number of units	30.46
17	actually produced by a single plant or operation in a single	
18	continuous 12-month period, irrespective of sales. Increases	30.49
19	in productive output shall be measured by the output for 12	
20	continuous months immediately following the completion of	30.51
21	installation of such machinery or equipment over the output	30.52
22	for the 12 continuous months immediately preceding such	30.53
23	installation. However, if a different 12-month continuous	30.54
24	period of time would more accurately reflect the increase in	30.55
25	productive output of machinery and equipment purchased to	
26	facilitate an expansion, the increase in productive output may	30.56
27	be measured during that 12-month continuous period of time if	30.57
28	such time period is mutually agreed upon by the Department of	
29	Revenue and the expanding business prior to the commencement	30.58
30	of production; but in no case may such time period begin later	
31	than 2 years following the completion of installation of the	30.59

1	new machinery and equipment. The units used to measure	30.61
2	productive output shall be physically comparable between the	
3	two periods, irrespective of sales.	30.62
4	Section 21. Paragraph (a) of subsection (3), paragraph	30.63
5	(c) of subsection (4), and paragraph (a) of subsection (6) of	30.64
6	section 212.095, Florida Statutes, as amended by chapters 87-6	30.66
7	and 87-101, Laws of Florida, are amended to read:	30.67
8	212.095 Refunds.--	30.67
9	(3)(a) When a sale is made to a person who claims to	30.68
10	be entitled to a refund under this section, the seller shall	
11	make out a sales invoice, which shall contain the following	30.69
12	information:	30.70
13	1. The name and business address of the purchaser.	30.71
14	2. A description of the item or-services sold.	30.72
15	3. The date on which the purchase was made.	30.73
16	4. The price and amount of tax paid for the item or	30.73
17	services .	
18	5. The name and place of business of the seller at	30.74
19	which the sale was made.	30.75
20	6. The refund permit number of the purchaser.	30.76
21	(4)	30.77
22	(c) Refund application forms shall include at a	30.77
23	minimum the following information:	30.78
24	1. The name and address of the person claiming the	30.78
25	refund.	
26	2. The refund permit number of such person.	30.79
27	3. The location at which the items or-services for	30.80
28	which a refund is claimed are used.	30.82
29	4. A description of each such item or-service and the	30.82
30	purpose for which such item or-service was acquired.	30.84
31		

1	5. Copies of the sales invoices of items or-services	30.84
2	for which a refund is being claimed.	31.2
3	(6)(a) Each registered dealer shall, in accordance	31.2
4	with the requirements of the department, keep at his principal	31.3
5	place of business in this state or at the location where the	31.4
6	sale is made a complete record or duplicate sales tickets of	
7	all items or-services sold by him for which a refund provided	31.6
8	in this section may be claimed, which records shall contain	
9	the information required in paragraph (3)(a).	31.8
10	Section 22. <u>Paragraph (d) of subsection (1) of section</u>	31.9
11	<u>212.11, Florida Statutes, as created by chapter 87-6, Laws of</u>	31.11
12	<u>Florida, and amended by chapter 87-101, Laws of Florida, is</u>	
13	<u>hereby repealed.</u>	31.12
14	Section 23. Paragraph (b) of subsection (5) and	31.13
15	subsections (7) and (9) of section 212.12, Florida Statutes,	31.14
16	1986 Supplement, as amended by chapters 87-6 and 87-101, Laws	31.16
17	of Florida, are amended to read:	
18	212.12 Dealer's credit for collecting tax; penalties	31.17
19	for noncompliance; powers of Department of Revenue in dealing	31.18
20	with delinquents; brackets applicable to taxable transactions;	31.19
21	records required.--	
22	(5)	31.20
23	(b) In the event any dealer or other person charged	31.20
24	herein fails or refuses to make his records available for	31.21
25	inspection so that no audit or examination has been made of	31.22
26	the books and records of such dealer or person, fails or	31.23
27	refuses to register as a dealer, or fails to make a report and	
28	pay the tax as provided by this chapter; or makes a grossly	31.24
29	incorrect report, or makes a report that is false or	31.25
30	fraudulent, then, in such event, it shall be the duty of the	31.26
31	department to make an assessment from an estimate based upon	

1	the best information then available to it for the taxable	31.27
2	period of retail sales of such dealer, the gross proceeds from	31.28
3	rentals, the total admissions received, amounts received from	31.29
4	leases of tangible personal property by such dealer, or of the	
5	cost price of all articles of tangible personal property	31.30
6	imported by the dealer for use or consumption or distribution	31.31
7	or storage to be used or consumed in this state or-of-the	31.32
8	sales-or-cost-price-of-all-services-the-sale-or-use-of-which	
9	is-taxable-under-this-part , together with interest, plus	31.33
10	penalty, if such have accrued, as the case may be. Then the	31.35
11	department shall proceed to collect such taxes, interest, and	31.36
12	penalty on the basis of such assessment, which shall be	
13	considered prima facie correct; and the burden to show the	31.37
14	contrary shall rest upon the dealer, seller, owner, or lessor,	31.38
15	as the case may be.	
16	(7) In the event the dealer has imported tangible	31.39
17	personal property or-has-acquired-services-outside-the-state	31.41
18	for-sale-or-use-in-this-state and he fails to produce an	31.42
19	invoice showing the cost price of the articles or-services , as	31.43
20	defined in this chapter, which are subject to tax, or the	31.44
21	invoice does not reflect the true or actual cost price as	31.45
22	defined herein, then the department shall ascertain, in any	31.46
23	manner feasible, the true cost price, and assess and collect	31.47
24	the tax thereon with interest plus penalties, if such have	
25	accrued on the true cost price as assessed by it. The	31.49
26	assessment so made shall be considered prima facie correct,	31.50
27	and the duty shall be on the dealer to show to the contrary.	31.52
28	(9) Taxes imposed by this chapter upon the privilege	31.52
29	of the use, consumption, storage for consumption, or sale of	31.54
30	tangible personal property, admissions, license fees, rentals,	
31	<u>and communication services</u> , and-upon-the-sale-or-use-of	1:1us

1	services as herein taxed shall be collected upon the basis of	31.58
2	an addition of the tax imposed by this chapter to the total	
3	price of such admissions, license fees, rentals, communication	31.59
4	or-other services, or sale price of such article or articles	31.61
5	that are purchased, sold, or leased at any one time by or to a	31.62
6	customer or buyer; and the dealer, or person charged herein,	
7	is required to pay a privilege tax in the amount of the tax	31.63
8	imposed by this chapter on the total of his gross sales of	31.64
9	tangible personal property, admissions, license fees, rentals,	
10	and communication services or-to-collect-a-tax-upon-the-sale	31.65
11	or-use-of-services , and such person or dealer shall add the	31.66
12	tax imposed by this chapter to the price, license fee, rental,	31.67
13	or admissions, and communication or-other services and collect	31.69
14	the total sum from the purchaser, admittee, licensee, lessee,	
15	or consumer. Notwithstanding the rate of taxes imposed upon	31.71
16	the privilege of sales, admissions, license fees, rentals, and	31.72
17	communication services, or-upon-the-sale-or-use-of-services	31.73
18	the following brackets shall be applicable to all transactions	31.74
19	taxable at the rate of 5 percent:	
20	(a) On single sales of less than 10 cents, no tax	31.75
21	shall be added.	
22	(b) On single sales in amounts from 10 cents to 20	31.76
23	cents, both inclusive, 1 cent shall be added for taxes.	31.77
24	(c) On sales in amounts from 21 cents to 40 cents,	31.78
25	both inclusive, 2 cents shall be added for taxes.	
26	(d) On sales in amounts from 41 cents to 60 cents,	31.79
27	both inclusive, 3 cents shall be added for taxes.	31.80
28	(e) On sales in amounts from 61 cents to 80 cents,	31.80
29	both inclusive, 4 cents shall be added for taxes.	31.81
30	(f) On sales in amounts from 81 cents to \$1, both	31.82
31	inclusive, 5 cents shall be added for taxes.	31.83

1	(g) On sales in amounts of more than \$1, 5 percent	31.84
2	shall be charged upon each dollar of price, plus the	32.1
3	appropriate bracket charge upon any fractional part of a	
4	dollar.	32.2
5	Section 24. (1) Subsections (2), (3) and (4) of	32.3
6	section 212.13, Florida Statutes, as amended by section 18 of	32.6
7	chapter 87-6, Laws of Florida, are amended to read:	32.7
8	212.13 Records required to be kept; power to inspect;	32.8
9	audit procedure.--	
10	(2) Each dealer, as defined in this chapter, shall	32.9
11	secure, maintain, and keep for a period of 3 years a complete	32.10
12	record of tangible personal property or services received,	32.11
13	used, sold at retail, distributed or stored, leased or rented	32.13
14	by said dealer, together with invoices, bills of lading, gross	
15	receipts from such sales, and other pertinent records and	32.14
16	papers as may be required by the department for the reasonable	32.15
17	administration of this chapter; and all such records which are	32.16
18	located or maintained in this state shall be open for	
19	inspection by the department at all reasonable hours at such	32.17
20	dealer's store, sales office, general office, warehouse, or	32.18
21	place of business located in this state. Any dealer who	32.20
22	maintains such books and records at a point outside this state	32.21
23	must make such books and records available for inspection by	
24	the department where the general records are kept. Any dealer	32.23
25	subject to the provisions of this chapter who violates these	32.24
26	provisions is guilty of a misdemeanor of the second degree,	32.25
27	punishable as provided in s. 775.082 or s. 775.083.	32.26
28	(3) For the purpose of enforcement of this chapter,	32.27
29	every manufacturer and seller of tangible personal property or	
30	services licensed within this state is required to permit the	32.29
31	department to examine his books and records at all reasonable	32.30

1	hours; and, upon his refusal, the department may require him	32.31
2	to permit such examination by resort to the circuit courts of	
3	this state, subject however to the right of removal of the	32.32
4	cause to the judicial circuit wherein such person's business	32.33
5	is located or wherein such person's books and records are	32.34
6	kept, provided further that such person's books and records	32.35
7	are kept within the state.	
8	(4) For the further purpose of enforcement of this	32.35
9	chapter, every wholesaler of tangible personal property or	32.37
10	services licensed within this state is required to permit the	32.39
11	department to examine his books and records at all reasonable	
12	hours. He must also maintain such books and records for a	32.41
13	period of not less than 3 years in order to disclose the sales	32.42
14	of all goods or-services sold, and to whom sold, and also the	32.44
15	amount of items sold, in such form and in such manner as the	
16	department may reasonably require, and so as to permit the	32.46
17	department to determine the volume of goods or-services sold	32.47
18	by wholesalers to dealers, as defined under this chapter, and	32.48
19	the dates and amounts of sales made. The department may	32.51
20	require any manufacturer or wholesaler who refuses to keep	32.53
21	such records or to permit such inspection through the circuit	32.54
22	courts of Florida to submit to such inspection, subject	
23	however to the right of removal of the cause as hereinbefore	32.55
24	provided in this section.	32.56
25	(2) Effective July 1, 1988, subsection (2) of section	32.58
26	212.13, Florida Statutes, as amended by section 89 of chapter	32.62
27	87-6 and section 57 of chapter 87-101, Laws of Florida, is	
28	amended to read:	32.63
29	212.13 Records required to be kept; power to inspect;	32.64
30	audit procedure.--	
31		

1	(2) Each dealer, as defined in this chapter, shall	32.65
2	secure, maintain, and keep for a period of 3 years a complete	32.66
3	record of tangible personal property or-services received,	32.67
4	used, sold at retail, distributed or stored, leased or rented	32.69
5	by said dealer, together with invoices, bills of lading, gross	
6	receipts from such sales, and other pertinent records and	32.70
7	papers as may be required by the department for the reasonable	32.71
8	administration of this chapter; and all such records which are	32.72
9	located or maintained in this state shall be open for	
10	inspection by the department at all reasonable hours at such	32.73
11	dealer's store, sales office, general office, warehouse, or	32.74
12	place of business located in this state. Any dealer who	32.76
13	maintains such books and records at a point outside this state	32.77
14	must make such books and records available for inspection by	
15	the department where the general records are kept. Any dealer	32.79
16	subject to the provisions of this chapter who violates these	32.80
17	provisions is guilty of a misdemeanor of the first degree,	32.81
18	punishable as provided in s. 775.082, s. 775.083, or s.	32.82
19	775.084.	
20	Section 25. Subsection (1) of section 212.14, Florida	32.83
21	Statutes, 1986 Supplement, as amended by chapter 87-6, Laws of	32.84
22	Florida, is amended to read:	33.1
23	212.14 Departmental powers; hearings, subpoena;	33.2
24	distress warrants; time for assessments.--	33.3
25	(1) Any person required to pay a tax imposed under	33.3
26	this chapter, or to make a return, either or both, and who	33.5
27	renders a return or makes a payment of a tax with intent to	33.6
28	deceive or defraud the state, and to prevent the state from	
29	collecting the amount of taxes imposed by this chapter, or	33.7
30	otherwise fails to comply with the provisions of this chapter	33.8
31	for the taxable period for which any return is made, or any	33.9

1	tax is paid, or any report is made to the department, may be	33.10
2	required by the department to show cause at a time and place	
3	to be set by the department, after 10 days' notice in writing	33.11
4	requiring such books, records, or papers as the department may	33.12
5	require relating to the business of such person for such tax	33.13
6	period, and the department may require such person, or	
7	persons, or their employee or employees to give testimony	33.14
8	under oath and answer interrogatories by the department, or an	33.15
9	assistant, respecting the sale, use, consumption,	33.16
10	distribution, or storage rental or license for use of real or	
11	personal property or-services within the state, or admissions	33.18
12	collected therein, or the failure to make a true report	33.19
13	thereof, as provided by this chapter, or failure to pay the	
14	true amount of the tax required to be paid under this chapter.	33.20
15	At said hearing, in the event such person fails to produce	33.22
16	such books, records, or papers, or to appear and answer	33.23
17	questions within the scope of investigation relating to	
18	matters concerning taxes to be imposed under this chapter, or	33.24
19	prevents or impedes his or her agents or employees from giving	33.25
20	testimony, then the department is authorized under this	33.26
21	chapter to estimate any unpaid deficiencies in taxes to be	33.27
22	assessed against such person upon such information as may be	
23	available to it and to issue a distress warrant for the	33.29
24	collection of such taxes, interest, or penalties estimated by	33.30
25	him to be due and payable, and such assessment shall be deemed	33.32
26	prima facie correct. In such cases said warrant shall be	33.33
27	issued to any sheriff in the state where such person owns or	33.34
28	possesses any property and such property as may be required to	33.35
29	satisfy any such taxes, interest, or penalties shall be by	33.36
30	such sheriff seized and sold under said distress warrant in	
31	the same manner as property is permitted to be seized and sold	33.37

1	under distress warrants issued to secure the payments of	33.38
2	delinquent taxes as hereinafter provided, and the department	33.39
3	shall also have the right to writ of garnishment to subject	33.40
4	any indebtedness due to the delinquent dealer by a third	
5	person in any goods, money, chattels, or effects of the	33.41
6	delinquent dealer in the hands, possession, or control of the	33.42
7	third person in the manner provided by law. Respecting the	33.43
8	place for the holding of a hearing by the department or its	
9	agents as provided in this section, the person whose tax	33.44
10	return or report being investigated may by written request to	33.45
11	the department require the hearing be set at a place within	33.46
12	the judicial circuit of Florida wherein the person's business	33.47
13	is located or within the judicial circuit of Florida wherein	
14	such person's books and records are kept.	33.48
15	Section 26. Subsections (3) and (7) of section 212.17,	33.49
16	Florida Statutes, 1986 Supplement, as amended by chapter 87-6,	33.50
17	Laws of Florida, are amended to read:	33.51
18	212.17 Credits for returned goods, returned-payments	33.52
19	for-services , rentals, or admissions; additional powers of	33.54
20	department.--	
21	(3) A dealer who has paid the tax imposed by this	33.55
22	chapter on tangible personal property or-services may take a	33.56
23	credit or obtain a refund for any tax paid by him on the	33.57
24	unpaid balance due on worthless accounts within 12 months	33.58
25	following the month in which the bad debt has been charged off	
26	for federal income tax purposes. If any accounts so charged	33.60
27	off for which a credit or refund has been obtained are	33.61
28	thereafter in whole or in part paid to the dealer, the amount	33.63
29	so paid shall be included in the first return filed after such	33.64
30	collection and the tax paid accordingly.	
31		

1	(7) The department, where admissions, license fees, or	33.65
2	rental payments or payments for services are made and	33.66
3	thereafter returned to the payers after the taxes thereon have	33.69
4	been paid, shall return or credit the taxpayer for taxes so	
5	paid on the moneys returned in the same manner as is provided	33.70
6	for returns or credits of taxes where purchases or tangible	33.71
7	personal property are returnable to a dealer.	33.72
8	Section 27. (1) Subsection (3) of section 212.18,	33.73
9	Florida Statutes, 1986 Supplement, as amended by section 21 of	33.74
10	chapter 87-6 and chapter 87-402, Laws of Florida, is amended	33.75
11	to read:	
12	212.18 Administration of law; rules and regulations.--	33.76
13	(3) Every person desiring to engage in or conduct	33.77
14	business in this state as a dealer, as defined in this	33.78
15	chapter, or to lease, rent, or let or grant licenses in living	
16	quarters or sleeping or housekeeping accommodations in hotels,	33.79
17	apartment houses, roominghouses, tourist or trailer camps, or	33.80
18	real property, as defined in this chapter, and every person	33.81
19	who sells or receives anything of value by way of admissions,	33.82
20	shall file with the department an application for a	33.83
21	certificate of registration for each place of business,	33.84
22	showing the names of the persons who have interests in such	
23	business and their residences, the address of the business,	34.2
24	and such other data as the department may reasonably require.	34.3
25	The application shall be made to the department before the	34.5
26	person, firm, copartnership, or corporation may engage in such	
27	business; and it shall be accompanied by a registration fee of	34.6
28	\$5. However, no registration fee is required to accompany an	34.7
29	application to engage in or conduct business to make mail	34.8
30	order sales. The department, upon receipt of such	34.10
31	application, will grant to the applicant a separate	

1	certificate of registration for each place of business, which	34.11
2	certificate may be canceled by the department or its	34.12
3	designated assistants for any failure by the certificateholder	34.13
4	to comply with any of the provisions of this chapter. The	34.16
5	certificate shall not be assignable and shall be valid only	34.17
6	for the person, firm, copartnership, or corporation to which	
7	issued; and such certificate shall be placed in a conspicuous	34.18
8	place in the business or businesses for which it is issued and	34.19
9	shall be so displayed at all times. No person shall engage in	34.21
10	business as a dealer or in leasing, renting, or letting of or	
11	granting licenses in living quarters or sleeping or	34.22
12	housekeeping accommodations in hotels, apartment houses,	34.23
13	roominghouses, tourist or trailer camps, or real property as	
14	hereinbefore defined, nor shall any person sell or receive	34.26
15	anything of value by way of admissions, without first having	34.27
16	obtained such a certificate or after such certificate has been	
17	canceled; and no person shall receive any license from any	34.28
18	authority within the state to engage in any such business	34.31
19	without first having obtained such a certificate or after such	34.32
20	certificate has been canceled. The engaging in the business	34.34
21	of selling or leasing tangible personal property or services	
22	or as a dealer, as defined in this chapter, or the engaging in	34.36
23	leasing, renting, or letting of or granting licenses in living	34.37
24	quarters or sleeping or housekeeping accommodations in hotels,	34.38
25	apartment houses, roominghouses, tourist or trailer camps, or	34.39
26	real property as hereinbefore defined, or the engaging in the	34.40
27	business of selling or receiving anything of value by way of	34.41
28	admissions, without such certificate first being obtained or	34.42
29	after such certificate has been canceled by the department is	34.43
30	prohibited. The failure or refusal of any person, firm,	34.45
31	copartnership, or corporation to so qualify when required	34.46

1	hereunder is a misdemeanor of the second degree, punishable as	34.47
2	provided in s. 775.082, s. 775.083, or s. 775.084, or subject	34.48
3	to injunctive proceedings as provided by law.	
4	(2) Effective July 1, 1988, subsection (3) of section	34.49
5	212.18, Florida Statutes, 1986 Supplement, as further amended	34.51
6	by section 92 of chapter 87-6 and section 60 of chapter 87-	
7	101, Laws of Florida, is amended to read:	34.53
8	212.18 Administration of law; rules and regulations.--	34.54
9	(3) Every person desiring to engage in or conduct	34.56
10	business in this state as a dealer, as defined in this	34.57
11	chapter, or to lease, rent, or let or grant licenses in living	
12	quarters or sleeping or housekeeping accommodations in hotels,	34.58
13	apartment houses, roominghouses, tourist or trailer camps, or	34.59
14	real property, as defined in this chapter, and every person	34.60
15	who sells or receives anything of value by way of admissions,	34.61
16	shall file with the department an application for a	34.62
17	certificate of registration for each place of business,	34.63
18	showing the names of the persons who have interests in such	
19	business and their residences, the address of the business,	34.65
20	and such other data as the department may reasonably require.	34.66
21	The application shall be made to the department before the	34.68
22	person, firm, copartnership, or corporation may engage in such	
23	business; and it shall be accompanied by a registration fee of	34.69
24	\$5. However, no registration fee is required to accompany an	34.70
25	application to engage in or conduct business or make mail	34.71
26	order sales. The department, upon receipt of such	34.73
27	application, will grant to the applicant a separate	
28	certificate of registration for each place of business, which	34.74
29	certificate may be canceled by the department or its	34.75
30	designated assistants for any failure by the certificateholder	34.76
31	to comply with any of the provisions of this chapter. The	34.79

1	certificate shall not be assignable and shall be valid only	34.80
2	for the person, firm, copartnership, or corporation to which	
3	issued; and such certificate shall be placed in a conspicuous	34.81
4	place in the business or businesses for which it is issued and	34.82
5	shall be so displayed at all times. No person shall engage in	34.84
6	business as a dealer or in leasing, renting, or letting of or	
7	granting licenses in living quarters or sleeping or	35.1
8	housekeeping accommodations in hotels, apartment houses,	35.2
9	roominghouses, tourist or trailer camps, or real property as	
10	hereinbefore defined, nor shall any person sell or receive	35.5
11	anything of value by way of admissions, without first having	35.6
12	obtained such a certificate or after such certificate has been	
13	canceled; and no person shall receive any license from any	35.7
14	authority within the state to engage in any such business	35.10
15	without first having obtained such a certificate or after such	35.11
16	certificate has been canceled. The engaging in the business	35.13
17	of selling or leasing tangible personal property or-services	
18	or as a dealer, as defined in this chapter, or the engaging in	35.15
19	leasing, renting, or letting of or granting licenses in living	35.16
20	quarters or sleeping or housekeeping accommodations in hotels,	35.17
21	apartment houses, roominghouses, tourist or trailer camps, or	35.18
22	real property as hereinbefore defined, or the engaging in the	35.19
23	business of selling or receiving anything of value by way of	35.20
24	admissions, without such certificate first being obtained or	35.21
25	after such certificate has been canceled by the department is	35.22
26	prohibited. The failure or refusal of any person, firm,	35.24
27	copartnership, or corporation to so qualify when required	35.25
28	hereunder is a misdemeanor of the first degree, punishable as	35.26
29	provided in s. 775.082, s. 775.083, or s. 775.084, or subject	35.27
30	to injunctive proceedings as provided by law.	
31		

1	Section 28. Subsection (3) of section 212.21, Florida	35.28
2	Statutes, as amended by chapter 87-6, Laws of Florida, is	35.29
3	amended to read:	
4	212.21 Declaration of legislative intent.--	35.30
5	(3) It is further declared to be the specific	35.30
6	legislative intent to exempt from the tax or taxes or from the	35.31
7	operation or the imposition thereof only such sales,	35.32
8	admissions, uses, storages, consumption or rentals in relation	35.33
9	to or in respect of the things set forth by this chapter as	
10	exempted from the tax to the extent that such exemptions are	35.34
11	in accordance with the provisions of the constitutions of the	35.35
12	state and of the United States. It is further declared to be	35.37
13	the specific legislative intent to tax each and every taxable	35.38
14	privilege made subject to the tax or taxes, and each and every	
15	taxable service made subject to the tax or taxes, except such	35.39
16	sales, admissions, uses, storages, consumptions or rentals as	35.40
17	are specifically exempted therefrom by this chapter to the	35.41
18	extent that such exemptions are in accordance with the	35.42
19	provisions of the constitutions of the state and of the United	35.43
20	States.	
21	Section 29. Section 212.61, Florida Statutes, as	35.44
22	amended by chapter 87-6, Laws of Florida, is amended to read:	35.45
23	212.61 Definitions.--As used in this part, the term:	35.47
24	(1) "Dealer" means any person who holds a valid	35.48
25	license as a dealer of special fuel, issued by the department	35.50
26	pursuant to s. 206.89, and who:	
27	(a) Imports and sells at wholesale, retail, or	35.51
28	otherwise within this state any special fuel;	35.52
29	(b) Imports, or causes to be imported, and withdraws	35.53
30	for use within this state by himself or others any special	35.54
31		

1	fuel from the tank car, truck, or other original container or	35.55
2	package in which it was imported into this state;	
3	(c) Exports special fuel from this state to another	35.57
4	state or foreign country;	
5	(d) Manufactures, refines, produces, or compounds any	35.59
6	special fuel within this state and sells such fuel at	
7	wholesale, retail, or otherwise within this state;	35.61
8	(e) Imports into this state from any other state or	35.63
9	foreign country, or receives by any means into this state and	
10	keeps in storage in this state for a period of 24 hours or	35.64
11	more after the fuel loses interstate character as a shipment	
12	in interstate commerce, any special fuel which is intended to	35.65
13	be used in this state;	35.66
14	(f) Is primarily liable under the special fuel tax	35.67
15	laws of this state for the payment of special fuel taxes;	35.68
16	(g) Purchases or receives in this state special fuel	35.70
17	in bulk quantities for resale to service stations, to a user	
18	or another dealer, or to the ultimate consumer for nontaxable	35.71
19	consumption upon which the tax has not been paid; or	35.72
20	(h) Has both a taxable use and nontaxable consumption	35.73
21	of the same special fuel in this state. However, this	35.75
22	paragraph does not require that a person be a dealer when his	
23	only purchases of special fuel are delivered into reservoirs	35.76
24	attached to motor vehicles to fuel internal combustion engines	35.77
25	attached to such motor vehicles.	
26	(2) "Refiner," "importer," or "wholesaler" means any	1:qq
27	person who holds a valid license as a refiner, importer, or	35.81
28	wholesaler, as defined in s. 206.01, of motor fuel, issued by	35.83
29	the department pursuant to ss. 206.02 and 206.03.	
30		
31		

1	(3) "Retail dealer" means any person who is licensed	35.84
2	pursuant to chapter 206 to sell motor fuel or special fuel at	36.1
3	retail to the general public at posted retail prices.	36.2
4		
5	The definitions contained in <u>s. 212.02(2), (5), (8), (11),</u>	36.2
6	<u>(13), (14), (15), (16), (17), (18), (19), (21), and (22) s-</u>	36.3
7	212.02(3), (7), (12), (15), (17), (18), (19), (20), (21),	36.4
8	(23), (25), (27), and (28) apply to the same terms as used in	36.6
9	this part.	
10	Section 30. <u>Subsection (1) of section 32 and sections</u>	36.7
11	<u>38, 47, and 109 of chapter 87-6, Laws of Florida, as amended</u>	36.9
12	<u>by chapter 87-101, Laws of Florida, are hereby repealed.</u>	
13	Section 31. Section 212.235, Florida Statutes, as	36.10
14	created by chapter 87-6, Laws of Florida, and amended by	36.12
15	chapter 87-101, Laws of Florida, is amended to read:	
16	212.235 State Infrastructure Trust Fund; deposits.--	36.14
17	(1) Notwithstanding the provisions of ss. 212.20(1)	36.16
18	and 218.61, in fiscal year 1987-1988 an amount equal to 2	36.17
19	percent, and in each fiscal year thereafter an amount equal to	36.19
20	5 percent, of the proceeds remitted pursuant to this part by a	36.20
21	dealer, or the sums sufficient to provide the maximum receipts	36.21
22	specified herein, shall be transferred into the State	36.23
23	Infrastructure Trust Fund, which is created in the State	1:10s
24	Treasury. "Proceeds" means all funds collected and received	1:qq
25	by the Department of Revenue, including any interest and	36.26
26	penalties. However, any receipts of the trust fund, including	36.27
27	those received pursuant to ss. 201.15(5) and 206.075(3) and	36.29
28	interest earned, in excess of <u>\$140</u> \$200 million in fiscal year	36.30
29	1987-1988, and \$500 million thereafter, shall revert to the	36.33
30	General Revenue Fund.	36.34
31		

1	(2) Subject to an appropriation each year by the	36.35
2	Legislature, moneys in the fund shall only be used for the	36.36
3	purposes of:	36.37
4	(a) Acquiring the right-of-way for and constructing	36.37
5	state highways and bridges;	36.38
6	(b) Constructing public education capital facilities;	36.38
7	(c) Financing state projects for beach restoration or	36.40
8	renourishment or lake, river, or other water body restoration,	36.41
9	including the restoration of bays and estuaries;	36.42
10	(d) Constructing state correctional facilities;	36.44
11	(e) Constructing other infrastructure projects; or	36.45
12	(f) Issuing revenue bonds to finance state capital	36.47
13	outlay projects authorized by this section. Such bonds shall	36.49
14	be payable solely from legislative appropriations from the	
15	State Infrastructure Trust Fund and shall not be a debt of the	36.51
16	state, and the state shall not be liable thereon. Neither the	36.52
17	taxing power, the credit, nor the revenues of the state shall	
18	be pledged to pay any obligation issued pursuant to this	36.54
19	subsection.	
20	Section 32. Paragraph (d) of subsection (2) of section	36.55
21	215.32, Florida Statutes, as amended by chapter 87-247, Laws	36.56
22	of Florida, is amended to read:	
23	215.32 State funds; segregation.--	36.57
24	(2) The source and use of each of these funds shall be	36.58
25	as follows:	
26	(d) The State Infrastructure Fund shall consist of all	36.59
27	moneys received from proceeds earmarked for this fund pursuant	36.61
28	to <u>s. ssr-201-157-206-8757</u> and 212.235. Such moneys shall	1:10s
29	only be expended pursuant to legislative appropriations for	
30	infrastructure facilities listed in s. 212.235(2).	36.65
31		

1	Section 33. Subsection (1) of section 201.02, Florida	36.67
2	Statutes, 1986 Supplement, as amended by chapter 87-6, Laws of	36.68
3	Florida, is amended to read:	
4	201.02 Tax on deeds and other instruments relating to	36.69
5	real property or interests in real property.--	36.70
6	(1) On deeds, instruments, or writings whereby any	36.71
7	lands, tenements, or other real property, or any interest	36.72
8	therein, shall be granted, assigned, transferred, or otherwise	36.74
9	conveyed to, or vested in, the purchaser or any other person	36.75
10	by his direction, on each \$100 of the consideration therefor	36.76
11	the tax shall be <u>50</u> 55 cents. When the full amount of the	36.77
12	consideration for the execution, assignment, transfer, or	36.78
13	conveyance is not shown in the face of such deed, instrument,	36.79
14	document, or writing, the tax shall be at the rate of <u>50</u> 55	36.80
15	cents for each \$100 or fractional part thereof of the	
16	consideration therefor.	36.82
17	Section 34. Section 201.15, Florida Statutes, as	36.84
18	amended by chapters 87-6 and 87-96, Laws of Florida, is	
19	amended to read:	
20	201.15 Distribution of taxes collected.--All taxes	36.84
21	collected under the provisions of this chapter shall be	37.2
22	distributed as follows:	
23	(1) <u>Sixty-four and eight-tenths</u> Sixty-and-eight-tenths	37.4
24	percent of the total taxes collected under the provisions of	37.7
25	this chapter shall be paid into the State Treasury to the	37.10
26	credit of the General Revenue Fund of the state, to be used	37.11
27	and expended for the purposes for which the General Revenue	
28	Fund was created and exists by law.	37.12
29	(2) <u>Twelve and five-tenths</u> Eleven-and-eight-tenths	37.14
30	percent of the total taxes collected under the provisions of	37.16
31	this chapter shall be paid into the State Treasury to the	37.17

1	credit of the Land Acquisition Trust Fund. Sums deposited in	37.18
2	such fund pursuant to this subsection may be used for any	37.19
3	purpose for which funds deposited in the Land Acquisition	37.20
4	Trust Fund may lawfully be used and may be used to pay the	37.21
5	cost of the collection and enforcement of the tax levied by	37.22
6	this chapter.	37.23
7	(3) <u>Three and one-tenth</u> percent of the total taxes	37.24
8	collected under the provisions of this chapter shall be paid	37.27
9	into the State Treasury to the credit of the Land Acquisition	
10	Trust Fund. Moneys deposited in the trust fund pursuant to	37.28
11	this section shall be used for the following purposes:	37.29
12	(a) Sixty percent of the moneys shall be used to	37.30
13	acquire coastal lands or to pay debt service on bonds issued	37.31
14	to acquire coastal lands; and	37.32
15	(b) Forty percent of the moneys shall be used to	37.33
16	develop and manage lands acquired with moneys from the Land	37.34
17	Acquisition Trust Fund.	
18	(4) <u>Nine and eight-tenths</u> Nine-and-two-tenths percent	37.36
19	of the total taxes collected under the provisions of this	37.38
20	chapter shall be paid into the State Treasury to the credit of	
21	the Water Management Lands Trust Fund. Sums deposited in that	37.40
22	fund may be used for any purpose authorized in s. 373.59 and	
23	may be used to pay the cost of the collection and enforcement	37.41
24	of the tax levied by this chapter.	
25	(5)--Six-percent-of-the-total-taxes-collected-under-the	1:10s
26	provisions-of-this-chapter-shall-be-paid-into-the-State	37.43
27	Treasury-to-the-credit-of-the-State-Infrastructure-Trust-Fund-	37.44
28	(5) (6) <u>Nine and eight-tenths</u> Nine-and-two-tenths	37.46
29	percent of the total taxes collected under the provisions of	
30	this chapter shall be paid into the State Treasury to the	37.47
31		

1	credit of the Conservation and Recreation Lands Trust Fund to	37.48
2	carry out the purposes set forth in s. 253.023.	
3	Section 35. <u>Paragraph (b) of subsection (1) of section</u>	37.49
4	<u>206.87, Florida Statutes, as created by chapter 87-6, Laws of</u>	37.51
5	<u>Florida, is hereby repealed.</u>	
6	Section 36. <u>Subsection (3) of section 206.875, Florida</u>	37.52
7	<u>Statutes, as created by chapter 87-6, Laws of Florida, is</u>	37.54
8	<u>hereby repealed.</u>	
9	Section 37. (1) Section 207.026, Florida Statutes, as	37.56
10	amended by chapter 87-6, Laws of Florida, is amended to read:	
11	207.026 Allocation of tax.--All moneys derived from	37.58
12	the taxes and fees imposed by this chapter shall be paid into	37.59
13	the State Treasury by the department for deposit in the Gas	37.61
14	Tax Collection Trust Fund, from which the following transfers	37.63
15	shall be made: After withholding \$50,000 from the proceeds	37.65
16	therefrom, to be used as a revolving cash balance, the funds	37.66
17	for the purpose of conducting the study as set forth in s. 4	
18	of chapter 80-415, Laws of Florida, and the amount of funds	37.69
19	necessary for the administration and enforcement of this tax,	37.71
20	all other moneys shall be transferred in the same manner and	
21	for the same purpose as provided in ss. 206.41, 206.45,	37.72
22	206.60, 206.605, 206.875 and 212.69.	
23	(2) It is the intent of the Legislature that the	37.73
24	amendment of s. 207.026, Florida Statutes, by this act shall	37.74
25	not affect the amendment of said section by section 13 of	
26	chapter 87-198, Laws of Florida, which is to take effect March	37.75
27	1, 1988.	
28	Section 38. <u>Subsection (3) of section 57.071, Florida</u>	37.76
29	<u>Statutes, as created by chapter 87-6, Laws of Florida, is</u>	37.79
30	<u>hereby repealed.</u>	
31		

1	Section 39. <u>Subparagraph 3. of paragraph (d) of</u>	37.80
2	<u>subsection (3) of section 57.111, Florida Statutes, as created</u>	37.81
3	<u>by chapter 87-6, Laws of Florida, is hereby repealed.</u>	37.82
4	Section 40. Paragraph (b) of subsection (1) of section	37.83
5	120.57, Florida Statutes, 1986 Supplement, as amended by	37.84
6	chapters 87-6 and 87-385, Laws of Florida, and as amended and	
7	reenacted by chapter 87-54, Laws of Florida, is amended to	38.1
8	read:	
9	120.57 Decisions which affect substantial interests.--	38.2
10	The provisions of this section apply in all proceedings in	38.3
11	which the substantial interests of a party are determined by	38.4
12	an agency, unless such proceedings are exempt pursuant to	38.5
13	subsection (5). Unless waived by all parties, subsection (1)	38.7
14	applies whenever the proceeding involves a disputed issue of	38.8
15	material fact. Unless otherwise agreed, subsection (2)	38.9
16	applies in all other cases.	
17	(1) FORMAL PROCEEDINGS.--	38.10
18	(b) In any case to which this subsection is	38.11
19	applicable, the following procedures apply:	38.12
20	1. A request for a hearing shall be granted or denied	38.13
21	within 15 days of receipt.	
22	2. All parties shall be afforded an opportunity for a	38.15
23	hearing after reasonable notice of not less than 14 days;	38.16
24	however, the 14-day notice requirement may be waived with the	38.17
25	consent of all parties. In a preliminary hearing for the	38.19
26	revocation of parole, no less than 7 days' notice shall be	
27	given. In a hearing involving a student disciplinary	38.20
28	suspension or expulsion conducted by an educational unit, the	38.22
29	14-day notice requirement may be waived by the agency head or	38.24
30	the hearing officer without the consent of the parties. The	38.25
31	notice shall include:	38.26

1	a. A statement of the time, place, and nature of the	38.27
2	hearing.	
3	b. A statement of the legal authority and jurisdiction	38.28
4	under which the hearing is to be held.	38.29
5	c. A reference to the particular sections of the	38.30
6	statutes and rules involved.	38.31
7	d. Except for any hearing before an unemployment	38.32
8	compensation appeals referee, a short and plain statement of	38.33
9	the matters asserted by the agency and by all parties of	
10	record at the time notice is given. If the agency or any	38.35
11	party is unable to state the matters in sufficient detail at	38.36
12	the time initial notice is given, the notice may be limited to	
13	a statement of the issues involved, and thereafter, upon	38.37
14	timely written application, a more definite and detailed	38.38
15	statement shall be furnished not less than 3 days prior to the	38.39
16	date set for the hearing.	
17	3. Except for any proceeding conducted as prescribed	38.40
18	in s. 120.54(4) <u>or</u> s. 120.56, or s. 120.575(1)(b) , a petition	1:lus
19	or request for a hearing under this section shall be filed	38.43
20	with the agency. If the agency elects to request a hearing	38.46
21	officer from the division, it shall so notify the division	38.47
22	within 15 days of receipt of the petition or request. When	38.48
23	the Florida Land and Water Adjudicatory Commission receives a	
24	notice of appeal pursuant to s. 380.07, the commission shall	38.49
25	notify the division within 60 days of receipt of the notice of	
26	appeal if the commission elects to request the assignment of a	38.50
27	hearing officer. On the request of any agency, the division	38.51
28	shall assign a hearing officer with due regard to the	38.52
29	expertise required for the particular matter. The referring	38.53
30	agency shall take no further action with respect to the formal	
31	proceeding, except as a party litigant, as long as the	38.54

1	division has jurisdiction over the formal proceeding. Any	38.55
2	party may request the disqualification of the hearing officer	
3	by filing an affidavit with the division prior to the taking	38.56
4	of evidence at a hearing, stating the grounds with	38.57
5	particularity.	
6	4. All parties shall have an opportunity to respond,	38.58
7	to present evidence and argument on all issues involved, to	38.59
8	conduct cross-examination and submit rebuttal evidence, to	38.60
9	submit proposed findings of facts and orders, to file	
10	exceptions to any order or hearing officer's recommended	38.61
11	order, and to be represented by counsel. When appropriate,	38.63
12	the general public may be given an opportunity to present oral	38.64
13	or written communications. If the agency proposes to consider	38.65
14	such material, then all parties shall be given an opportunity	38.67
15	to cross-examine or challenge or rebut it.	
16	5. All pleadings, motions, or other papers filed in	38.68
17	the proceeding must be signed by a party, the party's	
18	attorney, or the party's qualified representative. The	38.70
19	signature of a party, a party's attorney, or a party's	
20	qualified representative constitutes a certificate that he has	38.71
21	read the pleading, motion, or other paper and that, to the	38.72
22	best of his knowledge, information, and belief formed after	
23	reasonable inquiry, it is not interposed for any improper	38.73
24	purposes, such as to harass or to cause unnecessary delay or	38.74
25	for frivolous purpose or needless increase in the cost of	38.76
26	litigation. If a pleading, motion, or other paper is signed	38.77
27	in violation of these requirements, the hearing officer, upon	38.78
28	motion or his own initiative, shall impose upon the person who	38.79
29	signed it, a represented party, or both, an appropriate	
30	sanction, which may include an order to pay the other party or	38.80
31	parties the amount of reasonable expenses incurred because of	38.81

1	the filing of the pleading, motion, or other paper, including	38.82
2	a reasonable attorney's fee.	38.83
3	6. The record in a case governed by this subsection	38.84
4	shall consist only of:	
5	a. All notices, pleadings, motions, and intermediate	39.1
6	rulings;	
7	b. Evidence received or considered;	39.2
8	c. A statement of matters officially recognized;	39.3
9	d. Questions and proffers of proof and objections and	39.4
10	rulings thereon;	
11	e. Proposed findings and exceptions;	39.5
12	f. Any decision, opinion, proposed or recommended	39.6
13	order, or report by the officer presiding at the hearing;	39.7
14	g. All staff memoranda or data submitted to the	39.8
15	hearing officer during the hearing or prior to its	39.9
16	disposition, after notice of the submission to all parties,	39.10
17	except communications by advisory staff as permitted under s.	39.11
18	120.66(1), if such communications are public records;	
19	h. All matters placed on the record after an ex parte	39.12
20	communication pursuant to s. 120.66(2); and	39.13
21	i. The official transcript.	39.14
22	7. The agency shall accurately and completely preserve	39.15
23	all testimony in the proceeding, and, on the request of any	39.16
24	party, it shall make a full or partial transcript available at	39.17
25	no more than actual cost. In any proceeding before a hearing	39.18
26	officer initiated by a consumptive use permit applicant	
27	pursuant to subparagraph 14., the applicant shall bear the	39.19
28	cost of accurately and completely preserving all testimony and	39.20
29	providing full or partial transcripts to the water management	
30	district. At the request of any other party, full or partial	39.22
31	transcripts shall be provided at no more than cost.	39.23

1	8. Findings of fact shall be based exclusively on the	39.24
2	evidence of record and on matters officially recognized.	39.25
3	9. Except as provided in subparagraph 12., the hearing	39.26
4	officer shall complete and submit to the agency and all	39.30
5	parties a recommended order consisting of his findings of	
6	fact, conclusions of law, interpretation of administrative	39.31
7	rules, and recommended penalty, if applicable, and any other	39.32
8	information required by law or agency rule to be contained in	
9	the final order. The agency shall allow each party at least	39.34
10	10 days in which to submit written exceptions to the	39.35
11	recommended order.	
12	10. The agency may adopt the recommended order as the	39.36
13	final order of the agency. The agency in its final order may	39.38
14	reject or modify the conclusions of law and interpretation of	39.39
15	administrative rules in the recommended order, but may not	
16	reject or modify the findings of fact unless the agency first	39.40
17	determines from a review of the complete record, and states	39.41
18	with particularity in the order, that the findings of fact	39.42
19	were not based upon competent substantial evidence or that the	39.43
20	proceedings on which the findings were based did not comply	
21	with essential requirements of law. The agency may accept the	39.45
22	recommended penalty in a recommended order, but may not reduce	39.46
23	or increase it without a review of the complete record and	
24	without stating with particularity its reasons therefor in the	39.47
25	order, by citing to the record in justifying the action. When	39.48
26	there is an appeal, the court in its discretion may award	
27	reasonable attorney's fees and costs to the prevailing party	39.51
28	if the court finds that the appeal was frivolous, meritless,	
29	or an abuse of the appellate process or that the agency action	39.52
30	which precipitated the appeal was a gross abuse of the	
31	agency's discretion.	39.53

1	11. If the hearing officer assigned to a hearing	39.54
2	becomes unavailable, the division shall assign another hearing	39.56
3	officer who shall use any existing record and receive any	39.57
4	additional evidence or argument, if any, which the new hearing	39.58
5	officer finds necessary.	
6	12. A hearing officer who is a member of an agency	39.59
7	head may participate in the formulation of the final order of	39.60
8	the agency, provided he has completed all his duties as	39.61
9	hearing officer.	
10	13. In any application for a license or merger	39.62
11	pursuant to title XXXVIII which is referred by the agency to	39.63
12	the division for hearing pursuant to this section, the hearing	39.65
13	officer shall complete and submit to the agency and to all	39.66
14	parties a written report consisting of findings of fact and	39.67
15	rulings on evidentiary matters. The agency shall allow each	39.69
16	party at least 10 days in which to submit written exceptions	
17	to the report.	39.70
18	14. In any application for a consumptive use permit	39.71
19	pursuant to part II of chapter 373, the water management	39.73
20	district on its own motion may, or, at the request of the	
21	applicant for the permit, shall, refer the matter to the	39.76
22	division for the appointment of a hearing officer to conduct a	39.78
23	hearing under this section.	
24	Section 41. <u>Paragraph (b) of subsection (1) of section</u>	39.79
25	<u>120.575, Florida Statutes, as created by chapter 87-6, Laws of</u>	39.83
26	<u>Florida, and amended by chapter 87-101, Laws of Florida, is</u>	
27	<u>hereby repealed.</u>	39.84
28	Section 42. <u>Subsection (5) of section 120.65, Florida</u>	40.1
29	<u>Statutes, as created by chapter 87-6, Laws of Florida, and</u>	40.4
30	<u>amended by chapter 87-101, Laws of Florida, is hereby</u>	
31	<u>repealed.</u>	

1	Section 43. <u>Section 213.30, Florida Statutes, as</u>	40.5
2	<u>created by chapter 87-6, Laws of Florida, is hereby repealed.</u>	40.6
3	Section 44. <u>Any person who, before the effective date</u>	40.7
4	<u>of this act, was required by s. 212.13, Florida Statutes, as</u>	40.9
5	<u>amended by chapters 87-6 and 87-101, Laws of Florida, to keep</u>	
6	<u>records relating to the sale or use of services, shall</u>	40.10
7	<u>continue to keep such records for a period of 3 years, and</u>	
8	<u>such records shall be available for inspection in the same</u>	40.11
9	<u>manner as records kept pursuant to s. 212.13, Florida</u>	40.12
10	<u>Statutes. The failure to keep such records or to allow their</u>	40.13
11	<u>inspection as required by this section is subject to the same</u>	40.14
12	<u>penalties provided in s. 212.13, Florida Statutes.</u>	40.15
13	Section 45. <u>The repeal by this act of any statute or</u>	40.15
14	<u>part of a statute does not affect the prosecution or continued</u>	40.16
15	<u>prosecution of any cause of action that accrued prior to the</u>	40.17
16	<u>effective date of this act.</u>	
17	Section 46. Section 33 of chapter 87-6, Laws of	40.18
18	Florida, as amended by chapter 87-101, Laws of Florida, is	40.19
19	amended to read:	
20	Section 33. The Legislature hereby finds that the	40.21
21	failure to promptly implement the provisions of this act would	
22	present an immediate threat to the welfare of the state	40.22
23	because revenues needed for operation of the state would not	40.23
24	be collected. Therefore, the executive director of the	40.24
25	Department of Revenue is hereby authorized to adopt emergency	40.25
26	rules pursuant to s. 120.54(9), Florida Statutes, for purposes	40.26
27	of implementing this act. Notwithstanding any other provision	40.28
28	of law, such emergency rules shall remain effective <u>through</u>	1:1us
29	<u>December 31, 1987 for-6-months-from-the-date-of-adoption.</u>	40.31
30	Other rules of the Department of Revenue related to and in	40.32
31	furtherance of the orderly implementation of chapter 87-6,	40.34

1	Laws of Florida, and this act shall not be subject to a s.	
2	120.54(4), Florida Statutes, rule challenge or a s.	40.35
3	120.54(17), Florida Statutes, drawout proceeding, but, once	
4	adopted, shall be subject to a s. 120.56, Florida Statutes,	40.36
5	invalidity challenge. Such rules shall be adopted by the	40.37
6	Governor and Cabinet and shall become effective upon filing	
7	with the Department of State, notwithstanding the provisions	40.38
8	of s. 120.54(13), Florida Statutes.	
9	Section 47. <u>All services subject to tax under the</u>	40.39
10	<u>provisions of chapter 87-6, Laws of Florida, as amended, which</u>	40.40
11	<u>were sold or used in the state prior to the effective date of</u>	
12	<u>this act remain taxable under the provisions of said chapter,</u>	40.42
13	<u>notwithstanding that payment for those services was received</u>	40.44
14	<u>by the dealer after the effective date of this act. This act</u>	40.45
15	<u>shall not be construed in any way to prohibit subsequent</u>	
16	<u>collection or enforcement of taxes due under the provisions of</u>	40.47
17	<u>said chapter prior to the effective date of this act. To this</u>	40.48
18	<u>end, the audit, collection, and enforcement powers of the</u>	
19	<u>Department of Revenue shall be construed to ensure that all</u>	40.49
20	<u>taxes imposed by said chapter prior to the effective date of</u>	
21	<u>this act are received by the state.</u>	40.50
22	Section 48. (1) <u>The department shall promulgate rules</u>	40.51
23	<u>to ensure the orderly implementation of this act.</u>	
24	(2) <u>This section shall take effect upon this act</u>	40.52
25	<u>becoming a law.</u>	
26	Section 49. <u>Subsection (4) of section 125.0167,</u>	1:es
27	<u>Florida Statutes, as created by chapter 83-220, Laws of</u>	40.55
28	<u>Florida, is hereby repealed.</u>	
29	Section 50. Section 3 of chapter 83-220, Laws of	40.56
30	Florida, is amended to read:	40.57
31		

1	Section 3. This act shall take effect October 1, 1983,	40.57
2	and the provisions thereof shall expire and be void and	40.58
3	inoperative on October 1, <u>2010</u> 1993 .	1:lus
4	Section 51. Paragraph (mm) is added to subsection (1)	40.59
5	of section 216.011, Florida Statutes, as amended by section 3	40.61
6	of chapter 87-137, Laws of Florida, to read:	
7	216.011 Definitions.--	40.62
8	(1) For the purpose of fiscal affairs of the state,	40.63
9	appropriations acts, legislative budgets, and approved	40.64
10	budgets, each of the following terms has the meaning	40.65
11	indicated:	
12	(mm) <u>"Proviso" means language that qualifies or</u>	1:lus
13	<u>restricts a specific appropriation and which can be logically</u>	40.67
14	<u>and directly related to the specific appropriation.</u>	40.68
15	Section 52. <u>Subsection (7) of section 216.031, Florida</u>	40.69
16	<u>Statutes, as amended by section 5 of chapter 87-137, Laws of</u>	40.71
17	<u>Florida, is hereby repealed.</u>	
18	Section 53. Section 216.046, Florida Statutes, is	40.72
19	amended to read:	
20	216.046 Governor's supplemental recommendations.--The	40.73
21	Governor may make supplemental revenue and appropriation	40.75
22	recommendations to the Legislature at least 45 days prior to	
23	the annual session in any -seven-numbered year. The	40.77
24	supplemental recommendations shall include the information	40.79
25	required in ss. 216.162-216.168 and shall use as a base the	
26	most recent legislative-appropriations-act-or approved	40.81
27	operating budget.	
28	Section 54. Section 216.081, Florida Statutes, is	40.82
29	amended to read:	
30	216.081 Data on legislative expenses.--	40.83
31		

1	(1) On or before November 1 in each even-numbered	41.1
2	year, in sufficient time to be included in the Governor's	41.2
3	<u>recommended</u> budget report-to-the-Legislature , estimates of the	41.3
4	financial needs of the legislative branch during the ensuing	41.4
5	biennium shall be furnished to the Governor pursuant to	41.5
6	chapter 11.	
7	(2) All of the data relative to the legislative branch	41.6
8	shall be for information and guidance in estimating the total	41.7
9	financial needs of the state for the ensuing biennium; but	41.8
10	none of these estimates shall be subject to revision or review	41.9
11	by the Governor, and they must be included in his <u>recommended</u>	1:1us
12	budget report-to-the-Legislature .	41.13
13	Section 55. Section 216.167, Florida Statutes, is	41.14
14	amended to read:	
15	216.167 Governor's recommendations.--The Governor's	41.15
16	recommendations shall include a financial schedule which shall	41.16
17	provide:	
18	(1) His estimate of the recommended recurring revenues	41.17
19	available in the Working Capital Fund, <u>the State</u>	41.18
20	<u>Infrastructure Fund</u> , and the General Revenue Fund.	
21	(2) His estimate of the recommended nonrecurring	41.20
22	revenues available in the Working Capital Fund, <u>the State</u>	
23	<u>Infrastructure Fund</u> , and the General Revenue Fund.	41.22
24	(3) His recommended recurring and nonrecurring	41.23
25	appropriations from the Working Capital Fund, <u>the State</u>	41.24
26	<u>Infrastructure Fund</u> , and the General Revenue Fund, and the	41.25
27	Federal-Revenue-Sharing-Fund .	41.26
28	(4) His estimates of any interfund loans or temporary	41.27
29	obligations of the Working Capital Fund or trust funds, which	41.28
30	loans or obligations are needed to implement his recommended	
31	budget.	

1	(5) <u>His estimates of the debt service and reserve</u>	1:1us
2	<u>requirements for any recommended new bond issues or reissues</u>	41.30
3	<u>and his recommended debt service appropriations for all</u>	
4	<u>outstanding fixed capital outlay bond issues.</u>	41.31
5	Section 56. Subsection (1) of section 216.181, Florida	41.32
6	Statutes, as amended by section 58 of chapter 87-224, Laws of	41.34
7	Florida, is amended to read:	
8	216.181 Approved budgets for operations and fixed	41.35
9	capital outlay.--	41.36
10	(1) On or before <u>the fifth day before the end of the</u>	41.37
11	<u>period allowed by law for veto consideration in July-1-of any</u>	41.38
12	year in which an appropriation is made, the chairmen of the	
13	legislative appropriations committees shall jointly transmit a	41.40
14	statement of intent, including performance and workload	41.41
15	measures as appropriate and the official list of General	41.43
16	Revenue Fund appropriations determined in consultation with	41.44
17	the Executive Office of the Governor to be nonrecurring, to	41.45
18	the Executive Office of the Governor, the Comptroller, the	41.46
19	Auditor General, and each state agency. The statement of	41.48
20	intent may not <u>allocate or appropriate any funds, or</u> amend or	41.49
21	correct any provision, in the General Appropriations Act, but	41.52
22	may provide additional direction and explanation to the	
23	Executive Office of the Governor, the Administration	41.53
24	Commission, and each affected state agency relative to the	
25	purpose, objectives, spending philosophy, and restrictions	41.54
26	associated with any specific appropriation category. The	41.55
27	statement of intent shall compare the request of the agency or	
28	the recommendation of the Governor to the funds appropriated	41.57
29	for the purpose of establishing intent in the development of	
30	the approved operating budget. A request for additional	41.59
31	explanation and direction regarding the legislative intent of	41.60

1	the general appropriations act during the fiscal year may be	
2	made only by and through the Executive Office of the Governor	41.62
3	as is deemed necessary. However, the Comptroller may also	41.64
4	request further clarification of legislative intent pursuant	
5	to his responsibilities related to his preaudit function of	41.65
6	expenditures.	
7	Section 57. Subsection (5) of section 216.292, Florida	41.66
8	Statutes, is amended to read:	
9	216.292 Appropriations nontransferable; exceptions.--	41.67
10	(5) The Executive Office of the Governor may approve	41.68
11	any transfer from the Working Capital Fund to the General	41.69
12	Revenue Fund provided such transfer was identified or	
13	contemplated by the Legislature in the original approved	41.70
14	operating budget.	
15	Section 58. Paragraph (c) of subsection (1) of section	41.71
16	216.301, Florida Statutes, is amended to read:	41.72
17	216.301 Appropriations; undisbursed balances.--	41.73
18	(1)	41.73
19	(c) Each department shall maintain the integrity of	41.74
20	the general revenue fund. Appropriations from the general	41.75
21	revenue fund for any state agency contained in the <u>original</u>	1:1us
22	approved operating budget may, with the approval of the	41.78
23	Executive Office of the Governor, be transferred to the proper	
24	trust fund for disbursement. However, all transferred general	41.80
25	revenue funds which are unexpended on June 30 are subject to	
26	the general revenue reversion provision of this chapter.	41.81
27	Section 59. Subsections (2) and (3) of section 235.41,	41.82
28	Florida Statutes, as amended by section 47 of chapter 87-329,	41.83
29	Laws of Florida, are amended to read:	
30	235.41 Legislative capital outlay budget request.--	41.84
31		

1	(2) The commissioner shall submit to the <u>Governor and</u>	42.2
2	<u>to the</u> Legislature an integrated, comprehensive budget request	42.4
3	for educational facilities construction and fixed capital	42.5
4	outlay needs for all boards, including the Board of Regents,	42.6
5	pursuant to the provisions of s. 235.435 and applicable	42.7
6	provisions of chapter 216. Each board, including the Board of	42.9
7	Regents, shall submit to the commissioner a 3-year plan and	42.10
8	data required in the development of the annual capital outlay	42.12
9	budget. No further disbursements shall be made from the	42.13
10	Public Education Capital Outlay and Debt Service Trust Fund to	42.14
11	a board that fails to timely submit the required data until	42.15
12	such board submits the data.	42.16
13	(3) The commissioner shall submit an integrated,	42.17
14	comprehensive budget request to the Executive Office of the	42.18
15	Governor and to the Legislature no later than <u>60</u> 45 days prior	42.21
16	to the legislative session each fiscal year. Notwithstanding	42.23
17	the provisions of s. 216.043, the integrated, comprehensive	42.25
18	budget request shall include:	42.26
19	(a) For the Public Education Capital Outlay and Debt	42.26
20	Service Trust Fund and all sinking and investment accounts	42.27
21	which are in receipt of any portion of the revenue sources	42.28
22	listed in s. 235.42(2)(a):	
23	1. A schedule for each fund showing the actual	42.30
24	beginning cash balance for each of the 2 prior fiscal years	
25	and showing for the current fiscal year the estimated	42.32
26	beginning cash balance and a listing of all disbursements and	42.34
27	receipts.	
28	2. For the budget fiscal year for each fund, the	42.36
29	projected beginning cash balance, a monthly projection of all	42.38
30	receipts, and a monthly projection of all disbursements.	
31		

1	3. For the budget fiscal year, necessary forecasting	42.40
2	data to enable the commissioner to prepare and submit a	42.41
3	monthly gross receipts tax forecast, a monthly bond proceeds	42.42
4	estimate, the interest rate assumption used in the bond	42.44
5	proceeds estimate, a monthly interest earnings forecast, the	42.45
6	interest rate assumption used in the calculation of interest	42.46
7	to be received on the idle balances invested, and any other	
8	reports as deemed necessary by the Legislature.	42.47
9	(b) (d) Recommendations for the priority of expenditure	42.49
10	of funds in the state system of public education, with reasons	42.50
11	for the recommended priorities, and other recommendations	42.51
12	which relate to the effectiveness of the educational	42.53
13	facilities construction program.	
14		
15	All items in s. 235.435 shall be part of the legislative	42.54
16	budget request submitted by the commissioner.	42.55
17	Section 60. <u>If Part I of this act takes effect as</u>	42.57
18	<u>specified herein, the amendments to or repeal of statute</u>	
19	<u>sections or portions thereof contained in Part I shall prevail</u>	42.58
20	<u>over any conflicting amendments contained in Part II of this</u>	42.59
21	<u>act.</u>	
22	Section 61. Part I of this act shall take effect April	42.59
23	15, 1988, except as otherwise provided herein.	42.61
24	Section 62. <u>(1) Part I of this act is repealed</u>	42.62
25	<u>effective April 14, 1988, if an affirmative vote is cast by a</u>	42.63
26	<u>majority of the electors of the state voting in a referendum</u>	
27	<u>to be held on March 8, 1988, concurrent with the presidential</u>	42.66
28	<u>primary election, at which the following question shall be</u>	
29	<u>placed on the ballot:</u>	42.67
30	<u>SALES TAX QUESTION</u>	1:lus
31		

1	<u>Do you favor the retention of the sales tax on services</u>	42.69
2	<u>and the increase in the documentary stamp tax as adopted in</u>	
3	<u>1987 and presently in effect, instead of increasing the</u>	42.71
4	<u>general sales tax from 5 percent to 5.5 percent on goods,</u>	42.72
5	<u>admissions, and rentals?</u>	
6	<u>(2) It is the intent of the Legislature that an</u>	1:lus
7	<u>affirmative vote on the question by a majority of the electors</u>	42.74
8	<u>voting in such referendum shall repeal the provisions of Part</u>	42.75
9	<u>I of this act as provided in subsection (1) and the sections</u>	
10	<u>contained in Part I shall not be construed as having amended</u>	42.76
11	<u>or repealed any provisions of Florida Statutes. If a court of</u>	42.77
12	<u>competent jurisdiction rules that such an affirmative vote may</u>	
13	<u>not act to repeal the provisions of Part I of this act, the</u>	42.78
14	<u>results of the referendum shall be regarded as a straw poll,</u>	
15	<u>and the provisions of Part I of this act shall continue to be</u>	42.79
16	<u>in force as provided therein.</u>	42.80
17	<u>(3) This section shall take effect upon becoming a</u>	42.80
18	<u>law.</u>	42.81
19	<u>Section 63. (1) On March 8, 1988, concurrent with the</u>	42.81
20	<u>presidential preference primary election, there shall be held</u>	42.82
21	<u>in all of the counties of the state a referendum to elicit the</u>	42.83
22	<u>views of the public on a matter of vital interest to the State</u>	
23	<u>of Florida.</u>	
24	<u>(2) The following question shall be placed upon the</u>	1:lus
25	<u>ballot on March 8:</u>	43.1
26	<u>SALES TAX QUESTION</u>	1:lus
27	<u>Do you favor the retention of the sales tax on services</u>	43.2
28	<u>and the increase in the documentary stamp tax as adopted in</u>	43.3
29	<u>1987 and presently in effect, instead of increasing the</u>	43.4
30	<u>general sales tax from 5 percent to 5.5 percent on goods,</u>	43.5
31	<u>admissions, and rentals?</u>	43.6

1	(2) It is the intent of the Legislature that if the	1:1us
2	<u>provisions of section 62 of this act (the section immediately</u>	43.7
3	<u>preceding this one) are held to be invalid, the invalidity</u>	43.8
4	<u>shall not affect the provisions of this section, and to that</u>	43.9
5	<u>end the provisions of this section are declared to be</u>	
6	<u>severable.</u>	43.10
7	(3) This section shall take effect upon becoming a	43.10
8	law.	
9	PART II	43.10
10	Section 64. Effective January 1, 1988, paragraph (a)	43.11
11	of subsection (1) and subsection (2) of section 212.059,	43.13
12	Florida Statutes, as created by chapter 87-6, Laws of Florida,	43.14
13	and subsection (3) of said section, as amended by chapter 87-	43.15
14	101, Laws of Florida, are amended, and subsection (6) of said	43.16
15	section, as created by chapter 87-101, Laws of Florida, is	43.18
16	hereby repealed, and new subsections (6) and (7) are added to	
17	said section, to read:	
18	212.059 Sales and use tax on services.--It is hereby	43.18
19	declared to be the legislative intent to levy an excise tax on	43.19
20	the sale of services in this state as hereinafter provided.	43.20
21	It is further declared to be the legislative intent to levy a	43.22
22	complementary excise tax on the use of services in this state	
23	as hereinafter provided.	43.23
24	(1)(a) A tax is hereby imposed on the sale at retail,	43.23
25	of-any-service in this state, <u>of services as defined in s.</u>	43.26
26	<u>212.02</u> , at the rate of 5 percent of the sales price of the	43.27
27	service. The tax shall be computed on each taxable sale of a	43.29
28	service for the purpose of remitting the amount of tax due the	
29	state, and shall include each and every retail sale of <u>the a</u>	43.31
30	service.	
31		

1	(2) A tax is hereby imposed on the use, of any service	43.33
2	in this state, <u>of services as defined in s. 212.02</u> , when the	
3	sale of the service is at retail outside this state, at the	43.34
4	rate of 5 percent of the cost price of the service. The use	43.36
5	of <u>the a service</u> is in this state for purposes of this part	
6	<u>only if and to the extent that it is presumed used in this</u>	1:1us
7	<u>state pursuant to s. 212.0591(9) if the benefit of the service</u>	43.39
8	is enjoyed in this state. For purposes of determining where	43.41
9	the benefit of the services is enjoyed, s. 212.0591(9) shall	
10	apply.	43.42
11	(3)(a) <u>Except as provided in paragraph (a)</u> , the sales	43.43
12	and use tax on services imposed by this section shall be	43.44
13	collected by the dealer as defined in this part and remitted	43.45
14	by him to the state at the time and in the manner as provided	
15	in this part.	
16	(b)1. If the sale of a service is outside this state,	43.46
17	any applicable use tax shall be remitted by the purchaser <u>or</u>	43.47
18	<u>user</u> of the service, if the purchaser <u>or user</u> of the service	43.48
19	has nexus for <u>sales and use</u> tax purposes with this state.	43.49
20	However, this paragraph shall not apply to interstate or	43.50
21	international transportation services. Neither does this	1:1os
22	paragraph apply if the seller has tax nexus in this state and	
23	the service sold	43.53
24	<u>2. Notwithstanding other provisions to the contrary, a</u>	1:1us
25	<u>dealer shall collect and remit use tax on the sale of a</u>	43.54
26	<u>service outside this state if the service</u> either directly	43.55
27	relates to real property in this state, directly relates to	43.56
28	tangible personal property in this state other than vehicles	
29	or vessels in interstate or foreign commerce, or is	43.57
30	represented by tangible <u>evidence, other than a bill or</u>	
31	<u>invoice, personal property</u> forwarded to a person in this	43.58

1	state. <u>However, the seller is not required to collect the use</u>	1:1us
2	<u>tax if the service is sold to a person who presents an exempt</u>	43.61
3	<u>purchase permit or an exempt purchase affidavit.</u>	
4	<u>(6) When a member of a business group, which member</u>	43.63
5	<u>has no sales and use tax nexus with this state, purchases a</u>	
6	<u>service to be used in this state by a member of the group</u>	43.64
7	<u>having sales and use tax nexus with this state, the member or</u>	
8	<u>members having tax nexus with this state shall be liable for</u>	43.65
9	<u>use tax on the sales price of the service. For purposes of</u>	43.66
10	<u>this subsection, "sales price" means the sales price paid or</u>	
11	<u>incurred by the business having no tax nexus with this state</u>	43.68
12	<u>which purchased the service. In the event that the member</u>	
13	<u>does not provide the department with adequate proof of the</u>	43.69
14	<u>sales price of services used in Florida, the department shall</u>	43.70
15	<u>reasonably estimate the sales price and this estimate will be</u>	
16	<u>presumed valid for purposes of this part. Those members of a</u>	43.71
17	<u>business group having tax nexus in this state shall file</u>	43.72
18	<u>returns under this part on a combined basis.</u>	
19	<u>(7) Notwithstanding the foregoing provisions, any sale</u>	1:1us
20	<u>of computer or data processing services shall be presumed to</u>	43.74
21	<u>have occurred in the state in which the seller delivers those</u>	43.75
22	<u>services to the purchaser. If the seller of those services is</u>	
23	<u>delivering them to multiple locations, the purchaser shall</u>	43.76
24	<u>designate a single location as the location at which all such</u>	
25	<u>services are delivered for purposes of this subsection.</u>	43.77
26	<u>However, if one or more of the locations are in this state,</u>	43.79
27	<u>that location shall be designated for purposes of this</u>	
28	<u>provision. The seller shall be entitled to rely upon the</u>	43.81
29	<u>designation provided by the purchaser. This provision shall</u>	43.82
30	<u>not relieve the purchaser or user of any liability for sales</u>	
31	<u>or use tax imposed in this part.</u>	44.1

1	Section 65. Effective January 1, 1988, subsection (9)	44.1
2	of section 212.0591, Florida Statutes, as created by chapter	44.3
3	87-6, Laws of Florida, and amended by chapter 87-101, Laws of	44.4
4	Florida, is amended to read:	44.5
5	212.0591 Rules of construction.--For purposes of the	44.5
6	sales and use tax on services, the following rules of	44.6
7	construction shall apply:	
8	(9) For purposes of determining where the-benefit-of	44.8
9	the <u>a</u> service is <u>used</u> enjoyed, the following provisions shall	44.11
10	be applicable:	
11	(a) If the purchaser <u>or user</u> is an individual not	44.11
12	acting as a business, and:	44.13
13	1. If the service directly relates to real property,	44.14
14	the-benefit-of the service shall be presumed to be <u>used</u>	1:1us
15	enjoyed where the real property is located; or	44.17
16	2. If subparagraph 1. is not applicable, the-benefit	44.18
17	of-the <u>a</u> service shall be presumed to be <u>used</u> enjoyed where	1:1os
18	the purchaser receives tangible <u>evidence, other than a bill or</u>	1:1us
19	<u>invoice, personal-property</u> representing the service; or	44.21
20	3. If subparagraphs 1. <u>and</u> or 2. are not applicable,	44.22
21	the-benefit-of the service shall be presumed to be <u>used</u>	44.23
22	enjoyed where the greater proportion of the service is	44.24
23	performed, based on costs of performance; or	44.25
24	4. Notwithstanding subparagraphs 1., 2., and 3., if	44.26
25	the purchaser can demonstrate to the satisfaction of the	44.28
26	department that the-benefit-of the service was <u>used</u> enjoyed	1:1us
27	outside of this state, the service shall be deemed used or	44.31
28	consumed outside of this state.	
29	(b) If the purchaser <u>or user</u> is a <u>multistate</u> business,	44.32
30	<u>or a member of a business group, one or more members of which</u>	44.33
31	<u>is multistate, or one or more members of which is located</u>	

1	<u>outside this state, the multistate business, or in the case of</u>	44.34
2	<u>a business group, the business group can elect to have the</u>	44.35
3	<u>provisions of this paragraph or paragraph (c) apply. The</u>	44.37
4	<u>department shall adopt rules governing the procedure for</u>	
5	<u>making an annual election. and: This paragraph (b) shall</u>	44.38
6	<u>apply to all other businesses.</u>	44.39
7	1. If the service directly relates to real property,	44.41
8	the-benefit-of the service shall be presumed to be <u>used</u>	44.42
9	enjoyed where the real property is located; or	
10	2. If the service directly relates to tangible	44.44
11	personal property, the-benefit-of the service shall be	44.45
12	presumed to be <u>used</u> enjoyed where the property has acquired a	44.47
13	business situs if the property has acquired such situs; or	
14	3. If the service directly involves sales to a service	44.49
15	purchaser's <u>or user's</u> local market, the-benefit-of the service	44.50
16	shall be presumed to be <u>used</u> enjoyed where the purchaser's	44.52
17	local market exists; or	
18	4. If subparagraphs 1., 2., and 3. are not applicable,	44.52
19	and the purchaser of the service is doing business in this	44.55
20	state and outside of this state, the service shall be presumed	
21	to be <u>used</u> enjoyed in this state to the extent that the	1:10s
22	purchaser is doing business in this state. For purposes of	44.59
23	determining the extent of the purchaser's business in this	
24	state, the apportionment formulas set forth in part IV of	44.61
25	chapter 214, as modified by s. 220.15(4), shall be utilized.	
26	In the case of a <u>business</u> an-affiliated group, the <u>business</u>	1:1us
27	affiliated group, as defined in s. 212.02, shall be considered	
28	the purchaser for purposes of this subsection; or	44.64
29	5. If the provisions of subparagraphs 1., 2., 3., and	44.65
30	4. are not applicable, the-benefit-of the service shall be	44.66
31		

1	presumed to be <u>used</u> enjoyed where the purchaser is exclusively	44.68
2	doing business; or	
3	6. Notwithstanding subparagraphs 1., 2., 3., 4. and	44.69
4	5., if the purchaser can demonstrate to the satisfaction of	44.70
5	the department that the benefit of the service was <u>used</u>	1:1us
6	enjoyed outside of this state, the service shall be deemed	
7	used or consumed outside of this state.	44.74
8	<u>(c)1. If the service directly relates to real property</u>	1:1us
9	<u>located in a single state, including but not limited to the</u>	44.76
10	<u>financing, purchase, sale, leasing, servicing, improvement,</u>	
11	<u>construction, alteration, repair, or maintenance of real</u>	44.77
12	<u>property, the service shall be presumed to be used where the</u>	44.78
13	<u>real property is located; or</u>	
14	<u>2. If the service directly relates to tangible</u>	44.79
15	<u>personal property which has an actual situs in a single state,</u>	
16	<u>including the financing, purchase, sale, leasing, servicing,</u>	44.80
17	<u>improvement, manufacture, fabrication, alteration, repair, or</u>	44.81
18	<u>maintenance of that tangible personal property, the service</u>	
19	<u>shall be presumed to be used where the property has acquired</u>	44.82
20	<u>an actual situs if the property has acquired such situs; or</u>	44.83
21	<u>3. If the service directly relates to the sales to, or</u>	1:1us
22	<u>affects, enhances, or protects a purchaser's or user's local</u>	45.2
23	<u>market (which is an area not to exceed a single state or</u>	
24	<u>Standard Metropolitan Statistical Area), the service shall be</u>	45.4
25	<u>presumed to be used where the local market exists; or</u>	45.5
26	<u>4. If the service directly relates to or is associated</u>	1:1us
27	<u>with compliance, avoidance, evasion, or comprehension of the</u>	45.6
28	<u>laws of a state or a single political subdivision thereof or</u>	45.7
29	<u>civil or criminal liability under the laws of a single state</u>	
30	<u>or a political subdivision thereof, then the service shall be</u>	45.8
31	<u>presumed to be used in that state; or</u>	

1	<u>5. If the service directly relates to or is associated</u>	45.9
2	<u>with, any matter litigated in a court of law or pursued in an</u>	45.10
3	<u>administrative tribunal, then the service shall be presumed to</u>	
4	<u>be used where the court or administrative tribunal is</u>	45.11
5	<u>situated; or</u>	
6	<u>6. If subparagraphs 1., 2., 3., 4., and 5. are not</u>	45.12
7	<u>applicable and the service directly relates to real property,</u>	
8	<u>tangible personal property, or a local market, notwithstanding</u>	45.13
9	<u>the limitation in paragraph 3., located both within and</u>	45.14
10	<u>outside of this state and more than 50% of that real property,</u>	45.15
11	<u>tangible personal property, or single local market is located</u>	
12	<u>in this state, the service shall be presumed used in this</u>	45.16
13	<u>state to the same extent that the real property, tangible</u>	
14	<u>personal property, or local market is located in this state.</u>	45.17
15	<u>The portion of the service presumed used in this state under</u>	45.18
16	<u>this provision shall be equal to the proportion that the real</u>	
17	<u>property, tangible personal property, or local market located</u>	45.19
18	<u>in this state bears to the total real property, tangible</u>	45.20
19	<u>personal property, or local market to which the service</u>	
20	<u>relates. For purposes of this provision, determinations</u>	45.21
21	<u>concerning real property and tangible personal property shall</u>	
22	<u>be based on the value of the property and determinations</u>	45.22
23	<u>concerning a local market shall be based on the population</u>	45.23
24	<u>within that local market or such other measures as may</u>	
25	<u>reasonably define the local market. Tangible personal</u>	45.24
26	<u>property is located in this state only to the extent that it</u>	
27	<u>has acquired an actual situs in this state; or</u>	45.25
28	<u>7. If subparagraphs 1. through 6. are not applicable</u>	45.26
29	<u>and the purchaser or user is exclusively doing business in a</u>	
30	<u>single state, the service shall be presumed to be used where</u>	45.27
31	<u>the purchaser or user is exclusively doing business; or</u>	45.28

1	<u>8. If subparagraphs 1. through 7. are not applicable</u>	1:1us
2	<u>and the service relates to the business or investment</u>	45.31
3	<u>activities of one or more offices, departments, or other</u>	
4	<u>divisions located entirely within Florida or entirely outside</u>	45.32
5	<u>Florida, the service shall be presumed to be used where such</u>	45.33
6	<u>offices, departments, or other divisions are located; or</u>	
7	<u>9. If subparagraphs 1. through 8. allocate the use of a</u>	45.35
8	<u>service to a particular location, and that allocation does not</u>	
9	<u>reasonably reflect where the service is used, the taxpayer may</u>	45.36
10	<u>use or the department may require the use of another method of</u>	
11	<u>allocation which reasonably reflects the location at which the</u>	45.37
12	<u>service is used.</u>	
13	<u>(d)(e) Notwithstanding paragraphs (a), and (b) and</u>	45.39
14	<u>(c), interstate and international transportation services</u>	
15	<u>shall be presumed to be used enjoyed in this state to the</u>	45.40
16	<u>extent that the sales price or cost price of such services is</u>	45.42
17	<u>apportioned to this state pursuant to s. 212.059(5).</u>	
18	(d)--Notwithstanding paragraphs (a) and (b) and	45.43
19	advertising shall be presumed to be enjoyed in this state to	45.45
20	the extent that the sales price or cost price of such services	45.46
21	is apportioned to this state pursuant to s. 212.0595.	45.47
22	<u>(e) Notwithstanding paragraphs (a), and (b) and (c),</u>	1:1us
23	<u>the use benefit of a service provided to the estate of a</u>	45.52
24	<u>decedent shall be presumed to be used enjoyed where the</u>	45.54
25	<u>decedent last established residency.</u>	45.55
26	<u>Section 66. Effective January 1, 1988, subsections</u>	45.57
27	<u>(6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16),</u>	45.58
28	<u>(17), (18), (19), (20), (21), (22), (23), (24), (25), (26),</u>	
29	<u>(27), (28), (29), (30), (31), (32), (33), (34), (35), (36),</u>	45.59
30	<u>(37), (38), (39), (40) and (41) of section 212.0592, Florida</u>	
31	<u>Statutes, as created by chapter 87-6, Laws of Florida, and</u>	45.60

1	<u>amended by chapter 87-101, Laws of Florida, and subsections</u>	45.62
2	<u>(42), (43), (44), (45), (46), (47), (48), (49), (50) and (51)</u>	
3	<u>of said section, as created by chapter 87-101, Laws of</u>	45.63
4	<u>Florida, are hereby repealed.</u>	
5	Section 67. Effective January 1, 1988, subsection (5)	45.64
6	of section 212.0592, Florida Statutes, as created by chapter	45.66
7	87-6, Laws of Florida, and amended by chapter 87-101, Laws of	
8	Florida, is amended to read:	45.67
9	212.0592 Exemptions from sales or use tax on	45.67
10	services.--There shall be exempt from the tax on the sale or	45.68
11	use of services imposed by ss. 212.059(1) or (2), 212.0594,	
12	and 212.0595 the following:	45.69
13	(5) Services between members of <u>a business an</u>	45.71
14	affiliated group of corporations, as defined in s. 212.02.	45.73
15	However, this exemption shall apply only to the sale or use of	45.75
16	any service between any such members who are included in the	
17	affiliated group for purposes of this part. If the exemption	45.78
18	provided in this subsection is not applicable, the sales price	45.79
19	or cost price of the service between each unincorporated member	
20	and any other member shall be based upon the fair market value	45.80
21	of the service. The sale or use of services between divisions	45.82
22	that may be separate taxpayers within the same corporation	45.84
23	shall be exempt. Nothing herein shall be construed to require	46.1
24	the filing of a consolidated return under chapter 220 in order	46.2
25	to qualify for the exemption granted by this subsection.	
26	Section 68. Effective January 1, 1988, subsections	46.3
27	(1), (2), and (3) of section 212.0593, Florida Statutes, as	46.5
28	created by chapter 87-6, Laws of Florida, and amended by	46.6
29	chapter 87-101, Laws of Florida, are amended to read:	46.7
30	212.0593 Administration of s. 212.0592(1).--	46.8
31		

1	(1) Each multistate business having <u>sales and use tax</u>	46.9
2	nexus in this state under-this-part shall obtain from the	46.11
3	department an exempt purchase permit prior to claiming an	
4	exemption under s. 212.0592(1). <u>For purposes of this section,</u>	1:1us
5	<u>a corporation doing business only in Florida may obtain an</u>	
6	<u>exempt purchase permit as a multistate business if it is part</u>	46.14
7	<u>of a business group, as defined in s. 212.02, which is doing</u>	46.15
8	<u>business in this state and outside of this state.</u> Such permit	46.16
9	shall be used when purchasing any service sold in this state	
10	except advertising, regardless of whether the service is used	46.17
11	in this state. Upon purchasing a service from a dealer	46.19
12	registered under this part, presentation by said multistate	
13	business of a valid exempt purchase permit shall absolve the	46.20
14	selling dealer from the responsibility of collecting any sales	46.21
15	<u>or use tax</u> which may be due on the service. The purchaser	
16	shall self-accrue any taxes which may be due on the service	46.23
17	and remit them to the department in the manner and under the	
18	requirements applicable to dealers under this part, subject to	46.24
19	such additional reporting requirements as the department may	46.25
20	prescribe.	
21	(2) Any business or group of businesses without <u>sales</u>	46.26
22	<u>and use tax</u> nexus in this state under-this-part , and any	46.28
23	individual resident in another state claiming an exemption	46.29
24	under s. 212.0592(1), shall obtain an exempt purchase permit	46.30
25	under subsection (1) and consent to be subject to the	46.31
26	jurisdiction of this state solely for the purpose of <u>verifying</u>	46.32
27	<u>entitlement to the exemption</u> enforcement-of-the-sales-tax-on	46.33
28	services, or shall execute and present to the selling dealer	46.34
29	an exempt purchase affidavit on a form prescribed by the	
30	department. The affidavit shall include the federal employer	46.36
31	identification number of the business or social security	46.37

1	number of the individual, the purchaser's location and mailing	
2	address, a statement that the business does not have <u>sales and</u>	46.38
3	<u>use</u> tax nexus in this state under-this-part or that the	46.39
4	individual is not a resident of this state, the name and	46.41
5	registration number of the selling dealer, and a statement of	
6	consent by the purchaser to be subject to the jurisdiction of	46.42
7	this state solely for the purpose of <u>verifying entitlement to</u>	1:lus
8	<u>the exemption enforcement-of-the-sales-tax-on-services</u> . The	46.45
9	affidavit shall also contain such other information as the	
10	department may prescribe. Acceptance of a valid exempt	46.47
11	purchase permit or affidavit shall absolve the selling dealer	46.48
12	from the responsibility of collecting any sales tax which may	
13	be due on the service.	46.50
14	(3) Each dealer shall maintain a monthly log showing	46.51
15	each transaction for which sales tax was not collected because	1:los
16	of the presentation of an exempt purchase permit or exempt	46.54
17	purchase affidavit under this section. The log shall identify	46.55
18	the purchaser, the exempt purchase permit number if	
19	applicable, the service sold, the price of the service and	46.56
20	such other information as the department may prescribe. The	46.57
21	logs and all affidavits accepted by the dealer shall be	46.59
22	retained by the dealer for 5 years and made available to the	46.60
23	department upon request. Failure to maintain these records or	46.62
24	to make them available to the department shall subject the	
25	dealer to a \$100 mandatory penalty.	46.63
26	Section 69. Effective January 1, 1988, section	46.64
27	212.0594, Florida Statutes, as created by chapter 87-101, Laws	46.65
28	of Florida, is amended to read:	46.66
29	212.0594 Construction services ; special provisions.--	46.67
30	(1) For purposes of this section:	46.69
31	(a) "Prime contractor" means:	46.69

1	1. A person who enters into a contract to construct,	46.70
2	improve, alter, or repair realty with the person for whose	46.71
3	benefit the realty is being constructed, improved, altered, or	46.72
4	repaired, <u>unless the contract specifies that the person for</u>	
5	<u>whose benefit the realty is being modified is assuming the</u>	46.73
6	<u>responsibilities of a prime contractor pursuant to</u>	46.74
7	<u>subparagraph 3., and that person is the final consumer of the</u>	
8	<u>realty;</u>	46.75
9	2. A person who enters into a contract to undertake	46.76
10	the primary responsibility for supervising <u>and disbursing</u>	46.77
11	<u>payments for</u> the construction, improvement, alteration or	
12	repair of realty with the person for whose benefit the realty	46.79
13	is being constructed, improved, altered, or repaired, in which	
14	case, all other persons involved in the construction who would	46.80
15	otherwise qualify as prime contractors under subparagraph 1.	46.81
16	shall be deemed subcontractors;	
17	3. A person who undertakes, on a speculative basis or	46.82
18	for his own use, the construction, improvement or alteration	46.83
19	of realty; or	
20	4. A person who manufactures factory-built buildings.	46.84
21	(b) "Subcontractor" means a person who enters into a	47.1
22	contract to provide construction services to a prime	47.2
23	contractor or to another subcontractor.	
24	(c) "Construction services" means any activity	47.3
25	directly involving the construction, alteration, improvement	47.4
26	or repair of realty.	
27	(d) -- "Construction support services" means	47.5
28	architectural, engineering, drafting, surveying, and	47.6
29	planning, landscape design and interior design services when	
30	such services directly relate to the construction, alteration,	47.7
31	improvement or repair of realty.	47.8

1	<u>(d)</u> (e) "New Construction" means factory-built	1:1us
2	buildings and any construction, alteration, improvement or	47.11
3	repair of realty for which the contract price or cost price,	
4	including building materials used, exceeds \$5,000.	47.12
5	<u>(e)</u> (f) "Building materials" means tangible personal	1:1us
6	property physically incorporated into the affected realty.	47.15
7	<u>(f)</u> (g) "Contract price" means the total consideration	1:1us
8	paid pursuant to a contract for the construction, alteration,	47.18
9	improvement or repair of realty, or in the case of new	1:1os
10	construction undertaken on a speculative basis, the total	47.20
11	consideration paid pursuant to a contract to purchase the	47.21
12	improved realty. However, the <u>following may be excluded from</u>	47.22
13	<u>the contract price shall not include the:</u>	47.23
14	1. <u>The fair market value of land and any improvements</u>	47.25
15	to the land existing prior to the contract for the	47.26
16	construction, alteration, improvement or repair of the	47.27
17	realty; or the value of construction support services	47.28
18	provided by other than employees of the prime contractor.	47.30
19	2. <u>The fair market value of any improvements to the</u>	1:1us
20	<u>land to the extent the construction of the improvements has</u>	47.32
21	<u>previously been taxed pursuant to this section;</u>	47.33
22	3. <u>Payments to subcontractors;</u>	1:1us
23	4. <u>Payments for services, other than construction</u>	47.34
24	<u>services, taxable pursuant to s. 212.059 or s. 212.0595;</u>	47.35
25	5. <u>Payments for government fees and taxes specific to</u>	1:1us
26	<u>the construction project;</u>	47.37
27	6. <u>Payments for insurance and bonds specific to the</u>	1:1us
28	<u>construction project; and</u>	47.38
29	7. <u>Payments made to financial institutions to reduce</u>	1:1us
30	<u>the permanent financing costs on the purchase of residential</u>	47.39
31	<u>construction.</u>	

1	(g)(h) "Fair market value" means 120 percent of the	1:1us
2	property's assessed value for ad valorem tax purposes, as	47.41
3	reflected by the most recent assessment roll for the county	
4	prior to the new construction, unless the prime contractor can	47.43
5	demonstrate to the satisfaction of the department by proof of	
6	comparable sales, actual purchase price, or appraisal, that	47.44
7	such assessment understates the value of the property.	47.45
8	(h)(i) "Cost price" means the direct and indirect	1:1us
9	costs of construction, including but not limited to, the cost	47.48
10	of materials used, labor and service costs, interest charged,	47.49
11	and overhead expenses; <u>however, "cost price" shall not include</u>	
12	<u>any item that may be excluded from the definition of "contract</u>	47.50
13	<u>price."</u> without any deduction whatsoever.	47.51
14	(2) The tax imposed by s. 212.059 shall be applied to	47.52
15	the sale of construction services in the following manner:	47.53
16	(a) For new construction undertaken pursuant to a	47.54
17	contract, or undertaken on a speculative basis but sold within	47.56
18	6 months of completion of the new construction, the tax shall	47.57
19	be imposed upon 50 percent of the contract price.	47.59
20	(b) For new construction undertaken for the prime	47.60
21	contractor's own use, or undertaken on a speculative basis and	47.62
22	not sold within 6 months of completion, the tax shall be based	47.64
23	upon 50 percent of the cost price.	
24	(c) For new construction consisting of factory-built	47.65
25	buildings, the tax shall be imposed upon the cost price less	47.67
26	the amount paid for building materials incorporated into such	47.68
27	buildings.	47.69
28	(d) For new construction undertaken for the prime	47.71
29	contractor's own use or undertaken on a speculative basis, and	47.72
30	directly related to real property registered or exempt	
31		

1	pursuant to chapter 498, or regulated under chapter 721, the	47.73
2	tax shall be imposed upon 50 percent of the cost price.	
3	(e)--For construction other than new construction, the	1:10s
4	tax shall be imposed upon the total contract price, less the	47.75
5	amount paid by the prime contractor for building materials	
6	incorporated into the realty. However, the deduction for	47.77
7	building materials shall only apply if the prime contractor	
8	has previously paid the sales tax on such materials, and the	47.78
9	written contract or invoice provided by the prime contractor	47.79
10	to the person for whom the construction was done specifically	
11	itemizes the building materials and the price paid by the	47.80
12	prime contractor for such materials.	47.81
13	<u>(d)(f)</u> If new construction is undertaken pursuant to a	1:1us
14	contract that is not an arm's-length transaction, or if new	47.84
15	construction is undertaken on a speculative basis and the	48.1
16	realty is then sold within 6 months pursuant to a contract	48.3
17	that is not an arm's-length transaction, the tax shall be	48.5
18	imposed upon 50 percent of the cost price of the new	48.6
19	construction, and not upon the contract price.	48.9
20	(g)--For the construction or repair of roads pursuant	1:10s
21	to or in furtherance of a contract with a governmental entity	48.11
22	described in s. 212.08(6), the tax shall not apply.	48.12
23	(h)--For the construction or repair of property used	1:10s
24	primarily for public worship, the tax shall not apply.	48.14
25	(i)--The tax on construction support services shall be	1:10s
26	imposed upon the total sales price for such services and shall	48.16
27	be due and payable in accordance with the provisions of s.	48.17
28	212.059(4).	
29	<u>(e)(j)</u> --Prime contractors for new construction shall be	1:1us
30	considered the final consumer of construction services	48.20
31	consumed in improving realty. The owner of the affected real	48.21

1	property shall be considered the final consumer of	
2	construction services other-than-those-related-to-new	48.22
3	construction.--The-prime-contractor-or-subcontractor-who	48.23
4	purchases-or-uses-building-materials-shall-be-considered-the	48.24
5	final-consumer-of-the-building-materials.	48.25
6	<u>(f) Construction services performed pursuant to or in</u>	1:lus
7	<u>furtherance of a contract with a governmental entity described</u>	48.26
8	<u>in s. 212.08(6) or an exempt entity described in s.</u>	48.27
9	<u>212.08(7)(c) or a residential condominium association or</u>	
10	<u>residential cooperative association for improvements to the</u>	48.29
11	<u>common elements or association property shall be exempt from</u>	
12	<u>the tax.</u>	48.30
13	<u>(g) Notwithstanding other provisions of this</u>	1:lus
14	<u>subsection, no tax shall be imposed upon construction services</u>	48.31
15	<u>performed in construction of residential property. However,</u>	48.32
16	<u>building materials used in construction of residential</u>	
17	<u>property shall be subject to the sales or use tax when</u>	48.33
18	<u>purchased, or if purchased pursuant to a resale certificate,</u>	
19	<u>shall be subject to a use tax when first used. For purpose of</u>	48.35
20	<u>this paragraph, "Construction of residential property" means</u>	
21	<u>the erection of a new single-family or multi-family structure</u>	48.36
22	<u>and does not include construction of structures designed for</u>	48.37
23	<u>commercial use, or repair, renovation or modification of any</u>	
24	<u>existing structure.</u>	48.38
25	<u>(h) (k) Notwithstanding other provisions of this</u>	48.40
26	<u>subsection, no tax shall be imposed upon construction services</u>	48.42
27	<u>or-construction-support-services performed by one's own</u>	48.43
28	<u>employees if the services are performed for an employer who is</u>	48.45
29	<u>incidentally engaged in improving real property, such</u>	48.46
30	<u>improvements are made in the furtherance of the employer's</u>	
31	<u>primary business, and the employer is not in the business of</u>	48.47

1	providing construction services. <u>In addition, no tax shall be</u>	1:1us
2	<u>due on construction services performed by an individual who is</u>	
3	<u>engaged in the construction of his own primary residence.</u>	48.50
4	(1)--As an alternative method for computing the tax	48.52
5	imposed in this subsection, the prime contractor may compute	48.54
6	and pay the tax on construction services on new construction,	48.56
7	as follows:	
8	1.--The tax on construction services purchased by prime	48.58
9	contractors shall be due and payable by the prime contractor	48.60
10	at the time consideration is paid for such services:	
11	2.--The tax on purchases of construction services by	1:1os
12	prime contractors shall be based on the total consideration	48.63
13	paid to the subcontractor. --However, if the written proposal,	48.64
14	contract, or interim or final invoice of the subcontractor	
15	specifically describes, itemizes and states the price paid by	48.65
16	the subcontractor for the building materials purchased by the	48.66
17	subcontractor and incorporated into the improvement in	
18	fulfillment of his responsibilities under the subcontract, the	48.67
19	tax shall be based on the total consideration less the price	48.68
20	of said building materials:	
21	3.--The tax on the construction services any prime	1:1os
22	contractor provides with respect to new construction for	48.70
23	himself or others shall be based upon the cost price to the	
24	prime contractor of the services he provides. --However, the	48.72
25	cost of building materials purchased by the prime contractor	
26	and incorporated into the new construction, and amounts paid	48.73
27	to subcontractors upon which a sales tax has been paid, shall	
28	not be included in the cost price. --The tax shall be due and	48.75
29	payable as otherwise provided in this part at the time the	
30	contract for new construction is fulfilled or within 30 days	48.76
31	after the certificate of occupancy is issued, whichever is	48.77

1	sooner.--The retail sale of new construction for which the	48.78
2	prime contractor has paid tax pursuant to this paragraph shall	48.79
3	be exempt from the tax imposed by this section.	
4	4.--This alternative method for computing the tax shall	1:10s
5	apply to construction services purchased or provided by a	48.82
6	prime contractor for construction projects begun on or after	
7	July 1, 1988.	48.83
8	5.--A prime contractor shall make the election to	49.1
9	compute the tax pursuant to this paragraph on a form	49.3
10	prescribed by the department.--Any such election shall apply	49.4
11	to all construction services purchased or provided by the	49.5
12	prime contractor during the term of the election.--The	49.7
13	department shall promulgate rules regarding the application of	
14	the election to construction projects in progress at the time	49.8
15	the election is made and construction projects which are in	
16	progress at the time the election is terminated.--A prime	49.11
17	contractor may not change the method for the payment of the	
18	tax more than once during any 12-month period.	49.13
19	(3) The tax imposed by s. 212.059 on construction	49.14
20	services shall be due and payable in the following manner:	49.15
21	(a) <u>Prime contractors and subcontractors licensed or</u>	1:1us
22	<u>registered pursuant to chapter 489 shall be entitled to obtain</u>	49.17
23	<u>a resale permit from the department to be utilized when</u>	
24	<u>purchasing building materials. However, when building</u>	49.19
25	<u>materials are purchased tax exempt by a person other than a</u>	
26	<u>governmental entity described in s. 212.08(6) or an exempt</u>	49.20
27	<u>entity described in s. 212.08(7)(o), or a residential</u>	
28	<u>condominium association or a residential cooperative</u>	49.21
29	<u>association for construction related to the common elements or</u>	49.22
30	<u>association property and are used in construction done</u>	49.24
31	<u>pursuant to or in furtherance of a contract with such an</u>	

1	<u>entity, the person purchasing the materials shall be deemed</u>	49.25
2	<u>the ultimate consumer of the materials and shall be</u>	
3	<u>responsible for payment of a use tax on the sales price of the</u>	49.26
4	<u>materials. The use tax shall be due when the materials are</u>	49.27
5	<u>first used.</u>	
6	(b)(a)--The Prime <u>contractors</u> contractor shall be	49.28
7	responsible for <u>collecting and</u> remitting the tax on	49.30
8	construction <u>they perform services-performed-by-himself-and-by</u>	
9	<u>his-subcontractors.</u>	49.31
10	(c)(b) Subcontractors shall <u>be responsible for</u>	1:1us
11	<u>collecting and remitting not-be-required-to-collect</u> the tax on	49.33
12	construction <u>services they perform.</u>	1:1os
13	(d)(c) For new construction undertaken pursuant to a	1:1us
14	contract, <u>or undertaken on a speculative basis,</u> the tax shall	49.37
15	be due when the prime contractor <u>or subcontractor is paid for</u>	49.38
16	<u>the construction he performed. receives-payments-under-the</u>	49.39
17	<u>contract;--if-the-contract-price-is-paid-in-draws-or</u>	49.41
18	<u>installments;--the-amount-of-tax-to-be-paid-with-respect-to</u>	49.42
19	<u>each-such-draw-or-installment;--before-application-of-the</u>	
20	<u>dealer-credit;--shall-be-that-proportion-of-the-tax-due-on-the</u>	49.43
21	<u>total-contract-price-which-the-amount-of-the-draw-or</u>	
22	<u>installment-bears-to-the-total-contract-price;</u>	49.44
23	(d)--For-new-construction-undertaken-on-a-speculative	1:1os
24	<u>basis;--or-for-the-prime-contractor's-own-use;--partial-payment</u>	49.46
25	<u>of-the-tax-shall-be-due-at-such-time-payment-is-made-by-the</u>	
26	<u>prime-contractor-to-the-subcontractor-based-on-50-percent-of</u>	49.47
27	<u>the-amount-of-such-payment;--Any-tax-amounts-remaining-shall</u>	49.48
28	<u>be-due-30-days-after-a-certificate-of-occupancy-is-issued;--or</u>	
29	<u>if-no-certificate-of-occupancy-is-required;--when-the-new</u>	49.49
30	<u>construction-is-first-put-to-its-intended-use;</u>	49.50
31		

1	(e) For new construction undertaken for the prime	49.51
2	contractor's own use, the tax shall be due when a certificate	49.53
3	of occupancy is issued, or if no certificate of occupancy is	
4	required, when the new construction is first put to its	49.55
5	intended use. <u>However, the tax on construction performed by a</u>	1:lus
6	<u>subcontractor shall be due when the subcontractor is paid for</u>	49.57
7	<u>the construction he performed.</u>	
8	(f)--For construction other than new construction, the	49.58
9	tax shall be due when the prime contractor receives payment	49.59
10	for the construction services rendered.	
11	<u>(f)(g)</u> Taxes due and payable pursuant to this section	1:lus
12	shall be remitted in accordance with s. 212.11.	49.62
13	<u>(g)(h)</u> No unit of local government shall issue a	1:lus
14	certificate of occupancy for new construction until the prime	49.65
15	contractor certifies, on a form promulgated by the department	
16	and submitted to the local government, that the new	49.66
17	construction is substantially complete. Such forms shall be	49.68
18	provided to local governments by the department, and completed	
19	forms shall be returned monthly to the department by the local	49.69
20	governments.	
21	<u>(4) Notwithstanding other provisions of this section</u>	1:lus
22	<u>to the contrary, the following provisions shall apply with</u>	49.72
23	<u>regard to the taxation of road construction done pursuant to a</u>	49.73
24	<u>contract:</u>	
25	<u>(a) For road construction done pursuant to or in</u>	1:lus
26	<u>furtherance of a contract with a governmental entity described</u>	49.75
27	<u>in s. 212.08(6) or an exempt entity described in s.</u>	49.76
28	<u>212.08(7)(o) the tax shall be imposed upon fifty percent of</u>	
29	<u>the contract price.</u>	
30	<u>(b) For other road construction, the tax shall be</u>	1:lus
31	<u>imposed upon one hundred percent of the contract price.</u>	49.79

1	<u>(c) For purposes of this subsection:</u>	1:lus
2	<u>1. "Contract price" means the total consideration paid</u>	49.82
3	<u>pursuant to the contract to construct the road. However, if</u>	
4	<u>the contract price includes building materials upon which the</u>	49.83
5	<u>sales or use tax has previously been paid, "contract price"</u>	49.84
6	<u>may be reduced to reflect the value of such materials and tax.</u>	50.1
7	<u>2. "Road construction" means construction of roads as</u>	1:lus
8	<u>defined in s. 334.03(17) and private roads similarly defined</u>	50.3
9	<u>and parking lots, airport landing areas, and helicopter pads.</u>	50.4
10	<u>(d) The prime contractor shall be responsible for</u>	1:lus
11	<u>self-accruing and remitting all taxes due pursuant to this</u>	50.6
12	<u>subsection. Subcontractors shall not be required to remit</u>	
13	<u>tax.</u>	50.7
14	<u>(e) Prime contractors and subcontractors certified</u>	1:lus
15	<u>pursuant to Chapter 337 shall be entitled to obtain a resale</u>	50.10
16	<u>permit from the department to be utilized when purchasing</u>	
17	<u>building materials.</u>	50.11
18	<u>(f) This tax shall be in lieu of any tax that would</u>	1:lus
19	<u>otherwise be imposed on road construction pursuant to s.</u>	50.13
20	<u>212.06.</u>	
21	<u>(g) The tax imposed pursuant to this subsection shall</u>	1:lus
22	<u>be due when the prime contractor is paid. If the contract</u>	50.17
23	<u>price is paid in draws or installments, the amount of tax to</u>	
24	<u>be paid with respect to each such draw or installment, before</u>	50.18
25	<u>application of the dealer credit, shall be that proportion of</u>	50.19
26	<u>the tax due on the total contract price which the amount of</u>	
27	<u>the draw or installment bears to the total contract price.</u>	50.20
28	<u>(5)†4† The following provisions of this part shall not</u>	1:lus
29	<u>apply with regard to the tax on construction services:</u>	50.23
30	<u>(a) Section 212.02(5), the definition of "cost price."</u>	50.24
31		

1	(b)--Section-212.02(2), the definition of "sales	1:10s
2	price."	
3	<u>(b)(c)</u> Section 212.059(3), regarding the collection	1:1us
4	and remittance of the tax.	50.28
5	<u>(c)(d)</u> Section 212.059(4), regarding the time the tax	1:1us
6	is due.	50.30
7	<u>(d)(e)</u> Section 212.059(4), regarding taxation of	1:1us
8	transactions previously taxed.	50.33
9	<u>(e)(f)</u> Section 212.059(6), regarding separate	1:1us
10	statement of services and real property.	50.36
11	<u>(f)(g)</u> Section 212.059(7), regarding separate	1:1us
12	statement of taxable and exempt services.	50.39
13	<u>(g)(h)</u> Section 212.059(3), regarding occasional or	1:1us
14	isolated sales.	50.41
15	<u>(h)(i)</u> Section 212.059(4), regarding services sold to	1:1us
16	partnerships.	50.43
17	<u>(i)(j)</u> Section 212.059(5), regarding services sold	1:1us
18	between members of an affiliated group.	50.46
19	Section 70. Effective January 1, 1988, section	50.47
20	212.0595, Florida Statutes, as created by chapter 87-6, Laws	50.48
21	of Florida, and amended by chapters 87-72 and 87-101, Laws of	
22	Florida, is hereby repealed.	50.49
23	Section 71. Effective January 1, 1988, section	50.49
24	212.0598, Florida Statutes, as created by chapter 87-101, Laws	50.50
25	of Florida, is amended to read:	50.51
26	212.0598 Special provisions; air carriers.--	50.52
27	(1) Notwithstanding other provisions of this part to	50.52
28	the contrary, any air carrier <u>utilizing mileage apportionment</u>	50.53
29	<u>for corporate income tax purposes in this state required by</u>	50.54
30	<u>the United States Department of Transportation to keep records</u>	
31	<u>according to said department's standard classification of</u>	50.55

1	accounting may elect, upon the conditions prescribed in	50.56
2	subsection (3), to attribute to this state pursuant to s.	50.57
3	<u>212.0591(9)(b)4. use or consumption of all services and</u>	
4	<u>tangible personal property it purchases or uses. (4)-to-be</u>	50.58
5	subject-to-the-tax-imposed-by-this-part-on-services-and	
6	tangible-personal-property-according-to-the-provisions-of-this	50.59
7	section.	
8	(2)--The-basis-of-the-tax-shall-be-the-ratio-of-Florida	1:105
9	mileage-to-total-mileage-as-determined-pursuant-to-part-IV-of	50.62
10	chapter-214.--The-ratio-shall-be-determined-at-the-close-of	50.63
11	the-carrier's-preceding-fiscal-year.--The-ratio-shall-be	50.64
12	applied-each-month-to-the-carrier's-total-systemwide-gross	
13	purchases-of-tangible-personal-property-and-services-otherwise	50.65
14	taxable-in-Florida.	
15	<u>(2)(3)</u> It is the legislative intent that air carriers	1:105
16	are hereby determined to be susceptible to a distinct and	50.68
17	separate classification for taxation under the provisions of	50.69
18	this part, if the provisions of this section are met.	1:105
19	<u>(3)(4)</u> The election provided for in this section shall	1:105
20	not be allowed unless the purchaser makes a written request,	50.72
21	in a manner prescribed by the Department of Revenue, to be	50.73
22	taxed under the provisions of subsection <u>(1)</u> (2) , and such	50.74
23	person registers with the Department of Revenue as a dealer	
24	and extends to his vendor at the time of purchase, if required	50.75
25	to do so, a certificate stating that the item or items to be	
26	partially exempted are for the exclusive use designated	50.76
27	herein. Otherwise, all purchases of taxable property and	1:105
28	services-purchased-in-this-state-shall-be-subject-to-taxation.	50.78
29	<u>(4)(5)</u> Notwithstanding other provisions of this part	1:105
30	to the contrary, any air carrier eligible for the election	50.80
31	provided in subsection (1) which does not so elect shall be	50.81

1	subject to the tax imposed by this part on the purchase or use	
2	of services and tangible personal property purchased or used	50.82
3	in this state, as well as other taxes imposed herein.	50.83
4	Section 72. Paragraph (g) of subsection (14),	50.84
5	paragraph (a) of subsection (19) and subsection (21) of	51.1
6	section 212.02, Florida Statutes, 1986 Supplement, as amended	51.5
7	by chapters 87-6 and 87-101, Laws of Florida, are amended and,	51.6
8	effective January 1, 1988, subsection (2) of said section is	
9	amended to read:	51.7
10	212.02 Definitions.--The following terms and phrases	51.8
11	when used in this chapter have the meanings ascribed to them	51.9
12	in this section, except where the context clearly indicates a	51.10
13	different meaning:	
14	(2) "Business Affiliated group" <u>is defined as follows:</u>	51.11
15	<u>(a) If the members of the group are taxed under s.</u>	51.15
16	<u>212.0591(9)(b), "business group" means:</u> an affiliated group	51.17
17	of corporations, as defined in s. 1504(a) of the Internal	
18	Revenue Code, whose members are includable under s. 1504(b),	51.19
19	(c), or (d) of the Internal Revenue Code, and are eligible to	51.20
20	file a consolidated tax return for Federal corporate income	
21	tax purposes, or mutual insurance companies which are members	51.21
22	of one insurance holding company system subject to s. 628.801;	51.22
23	however, s. 1504(b)(2) shall not apply to this definition.	51.23
24	However, the taxpayer may elect, pursuant to rules of the	51.24
25	department governing the procedure for making and amending	51.25
26	such election, to define its <u>business</u> affiliated group in a	1:10s
27	manner which excludes any-member-who-has-no-tax-nexus-in-this	1:10s
28	state-and any member whose business activities are unrelated	51.31
29	to the business activities of other members of the group.	
30	However, in no event shall a parent corporation of an included	51.32
31	member be excluded from the affiliated group.	51.34

1	<u>(b) If the members of the group are taxed under s.</u>	1:1us
2	<u>212.0591(9)(c), "business group" means one or more chains of</u>	51.36
3	<u>related corporations meeting the stock ownership or direct</u>	
4	<u>control requirement set forth in this paragraph. The stock</u>	51.39
5	<u>ownership requirement is met if 80 percent of the voting power</u>	51.40
6	<u>of one or more corporations or chains of corporations is owned</u>	
7	<u>directly or indirectly by a common parent. The direct control</u>	51.41
8	<u>requirement shall be applicable to non-stock organizations and</u>	51.42
9	<u>shall be met if the common parent directly controls at least</u>	
10	<u>one of the other includable corporations, and each of the</u>	51.43
11	<u>includable corporations (except the common parent) is</u>	
12	<u>controlled directly by one or more of the other includable</u>	51.44
13	<u>corporations. For purposes of this definition, "control"</u>	51.46
14	<u>means, in the case of non-stock organization, the direct or</u>	
15	<u>indirect control of at least 80 percent of its directors. A</u>	51.47
16	<u>director is controlled by an organization if such organization</u>	51.48
17	<u>has the power to remove such director and designate a new</u>	
18	<u>director. "Includable corporations" means any corporation</u>	1:qq
19	<u>except those listed in paragraphs (2) through (7) of section</u>	51.51
20	<u>1504(b) of the Internal Revenue Code. The term "related</u>	
21	<u>corporations" or "related group of corporations" shall also</u>	1:qq
22	<u>include mutual insurance companies which are members of one</u>	51.53
23	<u>insurance holding company system subject to s. 628.801.</u>	
24	<u>However, the term does not include members whose activities</u>	51.55
25	<u>are not integrated with, interdependent upon, or contributory</u>	
26	<u>to a flow of value among the other members of the group,</u>	51.58
27	<u>unless, for the purposes of this paragraph, the taxpayer</u>	51.59
28	<u>elects otherwise.</u>	
29	<u>(14) "Lease," "let," or "rental" means leasing or</u>	1:qq
30	<u>renting of living quarters or sleeping or housekeeping</u>	51.62
31	<u>accommodations in hotels, apartment houses, roominghouses,</u>	

1	tourist or trailer camps and real property, the same being	51.63
2	defined as follows:	
3	(g) "Lease," "let," or "rental" also means the leasing	51.63
4	or rental of tangible personal property and the possession or	51.64
5	use thereof by the lessee or rentee for a consideration,	51.65
6	without transfer of the title of such property, except as	51.66
7	expressly provided to the contrary herein. The term "lease,"	51.67
8	"let," "rental" or "service" does not mean hourly, daily, or	
9	mileage charges, to the extent that such charges are subject	51.71
10	to the jurisdiction of the United States Interstate Commerce	
11	Commission, when such charges are paid by reason of the	51.73
12	presence of railroad cars owned by another on the tracks of	
13	the taxpayer, or charges made pursuant to car service	51.76
14	agreements. <u>However, where two taxpayers, in connection with</u>	1:lus
15	<u>the interchange of facilities, rent or lease property, each to</u>	51.79
16	<u>the other, for use in providing or furnishing any of the</u>	
17	<u>services mentioned in s. 166.231, the term "lease or rental"</u>	51.80
18	<u>means only the net amount of rental involved.</u>	51.81
19	(19)(a) "Retail sale" or a "sale at retail" means a	1:qq
20	sale to a consumer or to any person for any purpose other than	52.1
21	for resale in the form of tangible personal property or	
22	services, and includes all such transactions that may be made	52.3
23	in lieu of retail sales or sales at retail. "Retail sale"	1:qq
24	does not include fee-sharing for services described in s.	52.6
25	<u>475.01(1)(c)</u> 475-011 by persons licensed under chapter 475. A	52.8
26	sale of a service shall be considered a sale for resale only	
27	if:	52.9
28	1. <u>The purchaser-of-the service provides a direct and</u>	52.9
29	<u>identifiable benefit to a single client or customer of the</u>	52.11
30	<u>purchaser does-not-use-or-consume-the-service-but-acts-as-a</u>	52.12
31		

1	broker or intermediary in procuring a service for his client	52.14
2	or customer;	
3	2. The purchaser of the service buys the service	52.15
4	pursuant to a written contract with the seller <u>or other</u>	1:lus
5	<u>written documentation which and such contract identifies, by</u>	52.18
6	<u>name or other evidence sufficient for audit purposes, the</u>	
7	client or customer for whom the purchaser is buying the	52.20
8	service; <u>and</u>	1:lus
9	3. The purchaser of the service separately states the	52.23
10	value of the service purchased at the purchase price in his	
11	charge for the service on its subsequent sale;	52.26
12	4. The service, with its value separately stated, will	52.28
13	be taxed under this part in a subsequent sale, unless	52.29
14	otherwise exempt pursuant to s. 212.0592(1), and	52.30
15	<u>4.5. The service is purchased pursuant to a service</u>	1:lus
16	resale permit by a dealer who is primarily engaged in the	52.35
17	business of selling services. <u>However, the department may</u>	1:lus
18	<u>authorize the issuance of a service resale permit to a dealer</u>	
19	<u>who is not primarily engaged in the sale of services if such</u>	52.37
20	<u>dealer is otherwise regularly engaged in brokering services</u>	52.38
21	<u>for clients or customers, and shall issue a resale permit to a</u>	
22	<u>dealer primarily engaged in contract work for a governmental</u>	52.39
23	<u>entity described in s. 212.08(6).</u> The department shall	52.41
24	provide by rule for the issuance and periodic renewal every 5	
25	years of such resale permits.	52.43
26		
27	However, a sale, to other than an end user, of	52.44
28	telecommunication services consisting of a right of access for	52.45
29	which an access charge, as defined in s. 203.012(1), is	52.46
30	imposed, is a sale for resale.	
31		

1	(21) "Sales price" means the total amount paid for	52.48
2	tangible personal property or services, including any services	52.49
3	that are a part of the sale and any tangible personal property	52.50
4	that is part of the service, valued in money, whether paid in	52.52
5	money or otherwise, and includes any amount for which credit	52.53
6	is given to the purchaser by the seller, without any deduction	
7	therefrom on account of the cost of the property sold, the	52.54
8	cost of materials used, labor or service cost, interest	52.55
9	charged, losses, or any other expense whatsoever. "Sales	1:qq
10	price" also includes the consideration for a transaction which	
11	requires labor or material to alter, remodel, maintain,	52.57
12	adjust, or repair tangible personal property. Trade-ins or	52.59
13	discounts allowed and taken at the time of sale shall not be	52.60
14	included within the purview of this subsection. <u>"Sales price"</u>	1:lus
15	<u>does not include travel and entertainment expenses, postage,</u>	
16	<u>or taxes or other governmental fees advanced on behalf of a</u>	52.63
17	<u>client, if such expenses or charges are directly reimbursed at</u>	52.64
18	<u>cost by the client.</u>	52.65
19	Section 73. Effective January 1, 1988, subsections	52.66
20	(22) and (24) of section 212.02, Florida Statutes, as created	52.67
21	by chapter 87-6, Laws of Florida, are amended to read:	
22	<u>(Substantial rewording of subsections. See</u>	52.69
23	<u>s. 212.02(22) and (24), F.S., for present text.)</u>	52.70
24	212.02 Definitions.--The following terms and phrases	52.70
25	when used in this chapter have the meanings ascribed to them	52.71
26	in this section, except where the context clearly indicates a	52.72
27	different meaning:	
28	<u>(22) The term "service" or "professional services" as</u>	52.73
29	<u>used in this part means the following activities usually</u>	
30	<u>provided for consideration:</u>	52.74
31		

1	<u>issuing money orders; issuing bank drafts; preparation of tax</u>	53.19
2	<u>returns; copies of documents; stop payment services; return</u>	53.20
3	<u>check services, unless due to insufficient funds; service as</u>	53.21
4	<u>personal representative of estates of decedents; credit</u>	53.22
5	<u>information and reporting services; overdraft services; hold</u>	
6	<u>mail services; guardianship services; credit card and charge</u>	53.23
7	<u>card membership fees; cash vault services; financial planning</u>	53.24
8	<u>services; public accounting services of a type not customarily</u>	
9	<u>performed in connection with a customer account; or data</u>	53.25
10	<u>processing services not otherwise exempt, except check and</u>	
11	<u>draft processing and clearing services.</u>	53.27
12	<u>2. The following services of a financial institution</u>	1:lus
13	<u>are excluded:</u>	
14	<u>a. Any service for which the charge is waived or</u>	1:lus
15	<u>imputed; or</u>	
16	<u>b. Investment advisory services.</u>	1:lus
17	<u>3. For the purposes of this paragraph, the term</u>	1:lus
18	<u>"financial institution" means a financial institution as</u>	53.31
19	<u>defined in s. 655.005; any subsidiary thereof; any holding</u>	
20	<u>company, other than a diversified savings and loan holding</u>	53.32
21	<u>company as defined in s. 408 of the National Housing Act,</u>	53.33
22	<u>which controls a financial institution; any subsidiary of such</u>	
23	<u>holding company; any Federal Reserve Bank; and any Federal</u>	53.34
24	<u>Home Loan Bank.</u>	
25	<u>(i) Investment advisory services provided by an</u>	1:lus
26	<u>investment adviser as defined in s. 517.021(13)(a), except</u>	53.36
27	<u>investment advisory services provided to an investment company</u>	
28	<u>registered under the Investment Company Act of 1940 or to any</u>	53.37
29	<u>employee benefit plan subject to the provision of the Employee</u>	53.38
30	<u>Retirement Security Act of 1974, as amended, or to any person</u>	
31		

1	<u>(a) Landscape and horticultural services as described</u>	52.76
2	<u>in SIC Group Number 078, unless the services are provided for</u>	
3	<u>residential property; and animal specialty services as</u>	52.77
4	<u>described in SIC Industry Number 0752, unless the service</u>	52.80
5	<u>relates to agricultural products as defined in s. 618.01(1).</u>	
6	<u>(b) Construction services as described in SIC Major</u>	1:lus
7	<u>Groups 15, 16 and 17 and as provided in s. 212.0594, except</u>	52.82
8	<u>grave excavation services described in SIC 1799.</u>	
9	<u>(c) Printing services as described in SIC Group Number</u>	1:lus
10	<u>279.</u>	
11	<u>(d) Coating, engraving and allied services as</u>	1:lus
12	<u>described in SIC Group Number 347.</u>	53.1
13	<u>(e) Sightseeing bus and limousine and automobile</u>	1:lus
14	<u>rental with driver services as described in SIC Industry</u>	53.4
15	<u>Number 4119, passenger transportation charter services as</u>	
16	<u>described in SIC Group Number 414, and services of terminal</u>	53.6
17	<u>and service facilities for motor vehicle passenger</u>	
18	<u>transportation as described in SIC Group Number 417.</u>	53.7
19	<u>(f) Terminal and joint terminal maintenance facility</u>	1:lus
20	<u>services for motor freight transportation as described in SIC</u>	53.9
21	<u>Group Number 423.</u>	
22	<u>(g) Air transportation services described in SIC Major</u>	1:lus
23	<u>Group 45 except international air transportation services.</u>	53.11
24	<u>"International air transportation" shall have the same meaning</u>	1:qq
25	<u>as used in the Federal Aviation Act.</u>	53.13
26	<u>(h)1. Unless the service is provided to a nonresident</u>	53.15
27	<u>entity or nonresident person as defined in Rule 3C-15.003,</u>	53.16
28	<u>Florida Administrative Code, the following services of a</u>	
29	<u>financial nature for which a fee or charge is specifically</u>	53.17
30	<u>imposed: use of safety deposit boxes; use of night deposit</u>	53.18
31	<u>services; issuing cashier's checks; issuing traveler's checks;</u>	

1	<u>exempt from federal income tax under the Internal Revenue</u>	53.39
2	<u>Code, as amended.</u>	
3	<u>(j) Provision of title insurance as described in SIC</u>	1:1us
4	<u>Group Number 636 that is in excess of the risk premium rate</u>	53.41
5	<u>promulgated pursuant to s. 627.782.</u>	53.42
6	<u>(k) Laundry, cleaning and garment services as</u>	1:1us
7	<u>described in SIC Group Number 721, except coin-operated</u>	53.44
8	<u>laundries and dry cleaning as described in SIC Industry Number</u>	
9	<u>7215 and personal laundry services sold to residents of</u>	53.46
10	<u>nursing home facilities, adult congregate living facilities,</u>	
11	<u>and hospices licensed under chapter 400; photographic services</u>	53.48
12	<u>as described in SIC Group Number 722; and shoe repair</u>	
13	<u>services, shoe shine services, and hat cleaning services as</u>	53.49
14	<u>described in SIC Group Number 725.</u>	
15	<u>(l) Massage, steam bath, turkish bath, tanning salon,</u>	53.51
16	<u>and tattoo parlor services described in SIC Industry Number</u>	
17	<u>7299.</u>	53.52
18	<u>(m) Physical fitness facility services described in</u>	53.53
19	<u>SIC Industry Number 7991, regardless of the nature or status</u>	
20	<u>of the provider and notwithstanding any other exemption</u>	53.55
21	<u>provided by s. 212.08.</u>	53.56
22	<u>(n) Consumer credit reporting agency services,</u>	1:1us
23	<u>mercantile reporting agency and adjustment and collection</u>	53.59
24	<u>agency services as described in SIC Group Number 732 except</u>	
25	<u>loan servicing contracts.</u>	
26	<u>(o) Mailing, reproduction, commercial art and</u>	1:1us
27	<u>photography, and stenographic services described in SIC</u>	53.61
28	<u>Industry Group Number 733.</u>	
29	<u>(p) Pest control and maintenance services related to</u>	1:1us
30	<u>dwelling and other buildings as described in SIC Group Number</u>	53.63
31		

1	<u>734, unless the services are provided for residential</u>	
2	<u>property.</u>	53.64
3	<u>(q) Miscellaneous business services as described in</u>	1:lus
4	<u>SIC Group Number 738, except for news syndicate services</u>	53.66
5	<u>described in SIC Industry Number 7383, and except security</u>	
6	<u>guard services provided for residential property.</u>	53.67
7	<u>(r) Personnel supply services described in SIC</u>	53.69
8	<u>Industry Group Number 736, provided that help supply services</u>	
9	<u>provided pursuant to a contract to supply such services for a</u>	53.70
10	<u>term in excess of 4 weeks shall not include the cost of</u>	53.71
11	<u>payroll and related employment benefits of the employees so</u>	
12	<u>provided. If the help service is a non-taxable health</u>	53.73
13	<u>service, it is excluded.</u>	
14	<u>(s) Computer programming, data processing, and other</u>	1:lus
15	<u>computer related services described in SIC Industry Group</u>	53.75
16	<u>Number 737, unless such services are performed for a financial</u>	53.76
17	<u>institution by a service corporation of that financial</u>	
18	<u>institution, provided:</u>	53.77
19	<u>1. All capital stock of the service corporation may be</u>	1:lus
20	<u>purchased only by financial institutions.</u>	53.79
21	<u>2. Every eligible financial institution shall own an</u>	1:lus
22	<u>equal amount of capital stock or shall, on such uniform basis</u>	53.81
23	<u>as the service corporation shall determine, own an amount of</u>	
24	<u>such stock equal to a stated percentage of its assets or</u>	53.82
25	<u>savings capital at the time the stock is purchased, or an</u>	53.83
26	<u>amount of such stock equal to its pro rata share of accounts</u>	
27	<u>served.</u>	
28	<u>3. As used in this paragraph, "financial institution"</u>	1:lus
29	<u>means a financial institution as defined in s. 655.005.</u>	54.1
30	<u>(t) Coin-operated amusement devices described in SIC</u>	54.2
31	<u>Industry Number 7993.</u>	54.3

1	<u>(u) Legal services as described in SIC Major Group 81</u>	1:lus
2	<u>except for:</u>	54.5
3	<u>1. Legal services rendered by an attorney to a client</u>	1:lus
4	<u>to the extent that the right to counsel guaranteed pursuant to</u>	54.6
5	<u>either the Sixth Amendment to the United States Constitution</u>	54.7
6	<u>or Article I, Section 16 of the Florida Constitution is</u>	
7	<u>applicable to such legal services; and</u>	54.8
8	<u>2. Legal services, provided to a natural person, which</u>	1:lus
9	<u>relate to child support, dissolution of marriage, enforcement</u>	54.9
10	<u>of civil rights, bankruptcy proceedings, or social security</u>	54.10
11	<u>claims.</u>	
12	<u>(v) Engineering, architectural and surveying services</u>	1:lus
13	<u>as described in SIC Group Number 871.</u>	54.12
14	<u>(w) Accounting, auditing and bookkeeping services</u>	1:lus
15	<u>described in SIC Industry Group Number 872, and tax</u>	54.14
16	<u>preparation services described in SIC Industry Group Number</u>	
17	<u>729.</u>	54.15
18	<u>(x) Automotive repair services described in SIC</u>	54.17
19	<u>Industry Group Numbers 753 and 754, except coin-operated car</u>	
20	<u>washes and except emergency road services for which the total</u>	54.19
21	<u>consideration is less than \$10.</u>	
22	<u>(y) Miscellaneous repair services as described in SIC</u>	1:lus
23	<u>Major Group 76, except excluded are horseshoeing services.</u>	54.21
24	<u>(z) Management and public relations services described</u>	1:lus
25	<u>in SIC Industry Group Number 874, and business consulting</u>	54.23
26	<u>services described in SIC Industry Number 8748.</u>	
27	<u>(aa) Advertising agency services described in SIC</u>	1:lus
28	<u>Industry Number 7311, except media placement services.</u>	54.26
29	<u>(bb) The following media and other services: ratings</u>	54.27
30	<u>services, consulting services, broadcast engineering services,</u>	54.28
31	<u>graphic and taping services, booking charges or delivery fees,</u>	54.30

1	<u>forecasting and other weather services, marketing services,</u>	54.31
2	<u>data processing, satellite services, studio design services,</u>	
3	<u>market research services, security services, music license</u>	54.32
4	<u>fees, advertising copy writers, radio and television</u>	
5	<u>announcers, newspaper columnists, feature and news syndicates</u>	54.33
6	<u>and comics, radio commentators and weather forecasters,</u>	54.34
7	<u>express delivery and courier services.</u>	54.35
8		
9	<u>The term "service" or "professional service" shall exclude all</u>	1:lus
10	<u>services provided and paid for pursuant to court order in a</u>	54.36
11	<u>bankruptcy proceeding and services provided in a proceeding to</u>	54.37
12	<u>collect benefits pursuant to the Social Security Act. The</u>	54.38
13	<u>term "service" or "professional service" shall also exclude</u>	
14	<u>maintenance assessments or fees paid by an association member</u>	54.40
15	<u>to a homeowners association, condominium owners association,</u>	
16	<u>property owners association, mobile homeowners association, or</u>	54.41
17	<u>cooperative association.</u>	
18	<u>(24) "SIC" means those classifications contained in</u>	1:lus
19	<u>the Standard Industrial Classification Manual, 1987, as</u>	54.43
20	<u>published by the Office of Management and Budget, Executive</u>	
21	<u>Office of the President.</u>	54.44
22	Section 74. Paragraph (a) of subsection (1) of section	54.45
23	212.031, Florida Statutes, 1986 Supplement, as amended by	54.47
24	chapters 87-6 and 87-101, Laws of Florida, is amended to read:	
25	212.031 Lease or rental of or license in real	54.48
26	property.--	
27	(1)(a) It is declared to be the legislative intent	54.51
28	that every person is exercising a taxable privilege who	54.52
29	engages in the business of renting, leasing, letting, or	54.53
30	granting a license for the use of any real property unless	54.54
31	such property is:	

1	1. Assessed as agricultural property under s. 193.461.	54.56
2	2. Used exclusively as dwelling units.	54.57
3	3. Property subject to tax on parking, docking, or	54.59
4	storage spaces under s. 212.03(6).	54.60
5	4. Recreational property or the common elements of a	54.61
6	condominium when subject to a lease between the developer or	54.62
7	owner thereof and the condominium association in its own right	54.63
8	or as agent for the owners of individual condominium units or	54.64
9	the owners of individual condominium units. However, only the	54.66
10	lease payments on such property shall be exempt from the tax	
11	imposed by this chapter, and any other use made by the owner	54.67
12	or the condominium association shall be fully taxable under	54.68
13	this chapter.	
14	5. A public or private street or right-of-way occupied	54.69
15	or used by a utility for utility purposes.	54.71
16	6. A public street or road which is used for	54.72
17	transportation purposes.	54.73
18	7. Property used at an airport exclusively for the	54.74
19	purpose of aircraft landing or aircraft taxiing or property	54.77
20	used by an airline for the purpose of loading or unloading	
21	passengers or property onto or from aircraft or for fueling	54.78
22	aircraft.	54.79
23	8. Property used at a port authority as defined in s.	54.81
24	315.02(2) exclusively for the purpose of oceangoing vessels or	54.82
25	tugs docking, or such vessels mooring on property used by a	
26	port authority for the purpose of loading or unloading	54.83
27	passengers or cargo onto or from such a vessel, or property	54.84
28	used at a port authority for fueling such vessels.	
29	9. Property used as an integral part of the <u>production</u>	55.1
30	<u>of motion pictures on film or videotape performance-of</u>	55.2
31		

1	qualified-production-services-as-defined-in-s-	55.3
2	212-0592(18)(a).	
3	10. Leased, subleased, or rented to a person providing	55.4
4	food and drink concessionaire services within the premises of	55.7
5	a movie theater, a business operated under a permit issued	
6	pursuant to chapter 550 or chapter 551, or any publicly owned	55.9
7	arena, sports stadium, convention hall, exhibition hall,	55.10
8	auditorium, or recreational facility. A person providing	55.11
9	retail concessionaire services involving the sale of food and	
10	drink or other tangible personal property within the premises	55.12
11	of an airport shall be subject to tax on the rental of real	55.13
12	property used for that purpose, but shall not be subject to	
13	the tax on any license to use the property. For purposes of	55.15
14	this subparagraph, the term "sale" shall not include the	
15	leasing of tangible personal property.	55.16
16	Section 75. Paragraph (b) of subsection (2) and	55.17
17	paragraph (a) of subsection (3) of section 212.054, Florida	55.18
18	Statutes, 1986 Supplement, as amended by chapter 87-6, Laws of	55.21
19	Florida, is amended, and subsections (7) and (8) are added to	
20	said section to read:	
21	212.054 Discretionary sales surtax; limitations,	55.23
22	administration, and collection.--	55.24
23	(2)(a) The tax imposed by the governing body of any	55.24
24	county authorized to so levy pursuant to s. 212.055 shall be a	55.25
25	discretionary surtax on all transactions occurring in the	
26	county which are subject to the state tax imposed on sales,	55.26
27	use, rentals, admissions, and other transactions by this part.	55.27
28	The surtax, if levied, shall be computed as the applicable	55.28
29	rate or rates authorized pursuant to s. 212.055 times any	55.29
30	amount of tax imposed by and paid to the state pursuant to	
31		

1	this part, except this section and s. 212.055, and shall be	55.30
2	rounded to the nearest penny.	
3	(b) However:	55.31
4	1. The tax on any sales amount above <u>\$10,000</u> \$17,000 on	55.32
5	any item of tangible personal property and on long distance	55.34
6	telephone service shall not be subject to the surtax.	55.35
7	2. In the case of utility, telecommunication, or wired	55.36
8	television services billed on or after the effective date of	55.38
9	any such surtax, the entire amount of the tax for utility,	
10	telecommunication, or wired television services shall be	55.39
11	subject to the surtax. In the case of utility,	55.40
12	telecommunication, or wired television services billed after	
13	the last day the surtax is in effect, the entire amount of the	55.42
14	tax on said items shall not be subject to the surtax.	55.43
15	3. In the case of written contracts which are signed	55.44
16	prior to the effective date of any such surtax for the	55.45
17	construction of improvements to real property or for	
18	remodeling of existing structures, the surtax shall be paid by	55.46
19	the contractor responsible for the performance of the	55.47
20	contract. However, the contractor may apply for one refund of	55.48
21	any such surtax paid on materials necessary for the completion	55.49
22	of the contract. Any application for refund shall be made no	55.50
23	later than 15 months following initial imposition of the	55.51
24	surtax in that county. The application for refund shall be in	55.52
25	the manner prescribed by the department by rule. A complete	55.53
26	application shall include proof of the written contract and of	
27	payment of the surtax. The application shall contain a sworn	55.54
28	statement, signed by the applicant or its representative,	
29	attesting to the validity of the application. The department	55.56
30	shall, within 30 days after approval of a complete	
31	application, certify to the county information necessary for	55.57

1	issuance of a refund to the applicant. Counties are hereby	55.58
2	authorized to issue refunds for this purpose and shall set	
3	aside from the proceeds of the surtax a sum sufficient to pay	55.59
4	any refund lawfully due. Any person who fraudulently obtains	55.60
5	or attempts to obtain a refund pursuant to this subparagraph,	
6	in addition to being liable for repayment of any refund	55.61
7	fraudulently obtained plus a mandatory penalty of 100 percent	55.62
8	of the refund, is guilty of a misdemeanor of the second	55.63
9	degree, punishable as provided in s. 775.082, s. 775.083, or	
10	s. 775.084.	
11	(3) For the purpose of this section, a transaction	55.64
12	shall be deemed to have occurred in a county imposing the	55.66
13	surtax when:	
14	(a) The dealer is located in the county and the sale	55.67
15	includes tangible personal property or-services , except as	55.68
16	otherwise provided herein; <u>provided, that the sale of any</u>	1:1us
17	<u>motor vehicle or mobile home of a class or type which is</u>	
18	<u>required to be registered in this state or in any other state</u>	55.71
19	<u>shall be deemed to have occurred only in the county identified</u>	55.72
20	<u>as the residence address of the purchaser on the registration</u>	
21	<u>or title document for such property;</u>	55.73
22	(b) The event for which an admission is charged is	55.73
23	located in the county;	55.74
24	(c) The consumer of utility or wired television	55.75
25	services is located in the county, or the telecommunication	55.76
26	services are provided to a location within the county;	
27	(d) The user of any aircraft or, boat, motor-vehicle,	55.78
28	or-mobile-home of a class or type which is required to be	55.80
29	registered, licensed, titled, or documented in this state or	55.81
30	by the United States Government imported into the county for	55.82
31	use, consumption, distribution, or storage to be used or	55.83

1	consumed in the county is located in the county; however, it	
2	shall be presumed that such items used outside the county for	55.84
3	6 months or longer before being imported into the county were	
4	not purchased for use in the county. The provisions of this	56.2
5	paragraph shall not apply to the use or consumption of such	
6	items upon which a like tax of equal or greater amount has	56.3
7	been lawfully imposed and paid outside the county;	56.4
8	(e) <u>The purchaser of any motor vehicle or mobile home</u>	56.4
9	<u>of a class or type which is required to be registered in this</u>	56.5
10	<u>state is a resident of the taxing county as determined by the</u>	56.6
11	<u>address appearing on or to be reflected on the registration</u>	
12	<u>document for such property;</u>	
13	(f) <u>Any motor vehicle or mobile home of a class or</u>	56.8
14	<u>type which is required to be registered in this state is</u>	
15	<u>imported from another state into the taxing county by a user</u>	56.9
16	<u>residing therein for the purpose of use, consumption,</u>	56.10
17	<u>distribution, or storage in the taxing county; however, it</u>	56.11
18	<u>shall be presumed that such items used outside the taxing</u>	56.12
19	<u>county for 6 months or longer before being imported into the</u>	
20	<u>county were not purchased for use in the county;</u>	56.13
21	(g) (e) The real property which is leased or rented is	56.14
22	located in the county;	56.15
23	(h) (f) The transient rental transaction occurs in the	1:lus
24	county; <u>or</u>	1:lus
25	(i) (g) The delivery of any aircraft <u>or</u> , boat , motor	1:lus
26	vehicle, or mobile home of a class or type which is required	56.20
27	to be registered, licensed, titled, or documented in this	
28	state or by the United States Government is to a location in	56.21
29	the county; however, the provisions of this paragraph shall	56.22
30	not apply to the use or consumption of such items upon which a	
31		

1	like tax of equal or greater amount has been lawfully imposed	56.23
2	and paid outside the county; or	56.24
3	(j)(h) The dealer owing a use tax on purchases or	1:1us
4	leases is located in the county.	56.27
5	<u>(7) With respect to any motor vehicle or mobile home</u>	1:1us
6	<u>of a class or type which is required to be registered in this</u>	56.29
7	<u>state, the tax due on a transaction occurring in the taxing</u>	
8	<u>county as herein provided shall be collected from the</u>	56.30
9	<u>purchaser or user incident to the titling and registration of</u>	56.31
10	<u>such property, irrespective of whether such titling or</u>	
11	<u>registration occurs in the taxing county.</u>	56.32
12	<u>(8) The department shall promulgate by rule the</u>	1:1us
13	<u>brackets applicable to transactions which are subject to the</u>	56.34
14	<u>surtax.</u>	
15	Section 76. Subsections (1) and (3) of section	56.35
16	212.055, Florida Statutes, as created by chapter 87-239, Laws	56.37
17	of Florida, is amended to read:	56.38
18	212.055 Discretionary sales surtaxes; legislative	56.39
19	intent; authorization and use of proceeds.--It is the	56.40
20	legislative intent that any authorization for imposition of a	56.41
21	discretionary sales surtax shall be published in the Florida	
22	Statutes as a subsection of this section, irrespective of the	56.42
23	duration of the levy. Each enactment shall specify the types	56.43
24	of counties authorized to levy; the rate or rates which may be	56.44
25	imposed; the maximum length of time the surtax may be imposed,	
26	if any; the procedure which must be followed to secure voter	56.45
27	approval, if required; the purpose for which the proceeds may	
28	be expended; and such other requirements as the Legislature	56.46
29	may provide. Taxable transactions and administrative	56.47
30	procedures shall be as provided in s. 212.054.	56.48
31	(1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--	56.50

1	(a) Each charter county which adopted a charter prior	56.51
2	to June 1, 1976, <u>and each county the government of which is</u>	56.52
3	<u>consolidated with that of one or more municipalities</u> may levy	
4	a discretionary sales surtax, subject to approval by a	56.53
5	majority vote of the electorate of the county.	56.54
6	(b) 1- The rate shall be <u>up to one-fifth (20 percent)</u>	56.56
7	<u>or in incremental parts thereof as established by the county</u>	
8	<u>governing body</u> , of any amount of tax imposed by and paid to	56.58
9	the state pursuant to this part, except this section and s.	56.59
10	212.054.	
11	2--Notwithstanding-subparagraph-1.7-for-any-county-the	1:10s
12	government-of-which-is-consolidated-with-that-of-one-or-more	56.61
13	municipalities, upon the retirement of any bonds which were	
14	issued for the construction of roads and bridges and which	56.62
15	were outstanding on the effective date of this act, the rate	56.63
16	shall be one-tenth (10 percent) of any amount of tax imposed	56.64
17	by and paid to the state pursuant to this part, except this	56.65
18	section and s. 212.054.	
19	(c) The proposal to adopt a discretionary sales surtax	56.66
20	as provided in this subsection and to create a rapid transit	56.67
21	trust fund within the county accounts shall be placed on the	56.68
22	ballot in accordance with law at a time to be set at the	56.69
23	discretion of the governing body.	56.70
24	(d) Proceeds from the surtax shall be:	56.71
25	1. Deposited by the county in the rapid transit trust	56.72
26	fund and shall be used only for the purposes of development,	56.74
27	construction, equipment, maintenance, operation, supportive	56.75
28	services, including a countywide bus system, and related costs	56.77
29	of a fixed guideway rapid transit system; or	
30	2. Remitted by the governing body of the county to an	56.77
31	expressway or transportation authority created by law to be	56.78

1	used, at the discretion of such authority, for the	
2	development, construction, operation, or maintenance of roads	56.79
3	or bridges in the county, the operation and maintenance of a	56.80
4	bus system, or the payment of principal and interest on	
5	existing bonds issued for the construction of such roads or	56.81
6	bridges, and, upon approval by the county commission, such	56.82
7	proceeds may be pledged for bonds issued to refinance existing	
8	bonds or new bonds issued for the construction of such roads	56.83
9	or bridges.	
10	<u>(e) Notwithstanding the provisions of s. 212.054(5),</u>	1:1us
11	<u>the surtax shall take effect on the first day of a month as</u>	57.1
12	<u>fixed by the county governing body; however, the surtax shall</u>	
13	<u>not take effect until at least 60 days following the electors'</u>	57.2
14	<u>approval.</u>	
15	(3) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--	57.4
16	(a) The governing authority in each county may levy,	57.4
17	for a period of <u>up to</u> 15 years from the date of levy, a	57.5
18	discretionary sales surtax of up to <u>one-eleventh</u> 20 -percent of	1:1us
19	any tax paid to the state pursuant to this part, except this	57.8
20	section, s. 212.054 and s. 212.0305. Such governing authority	1:1os
21	may levy such surtax in an amount equal to 5, 10, 15 or 20	
22	percent of said state tax. The levy of the surtax shall be	57.12
23	pursuant to ordinance enacted by a majority <u>vote plus one</u> of	57.13
24	the members of the county governing authority and approved by	57.15
25	a majority of the electors of the county voting in a	57.16
26	referendum on the surtax. If the governing bodies of the	57.18
27	municipalities representing a majority of the county's	
28	<u>municipal</u> population adopt uniform resolutions establishing	57.20
29	the rate of the surtax and calling for a referendum on the	57.21
30	surtax, the levy of the surtax shall be placed on the ballot	57.23
31	and shall take effect if approved by a majority of the	

1	electors of the county voting in the referendum on the surtax.	57.24
2	No referendum election called pursuant to the provisions of	1:10s
3	this subsection shall be held between March 9 and December 31,	57.26
4	1988.	
5	(b) A statement which includes a brief general	57.27
6	description of the projects to be funded by the surtax and	57.28
7	which conforms to the requirements of s. 101.161 shall be	
8	placed on the ballot by the governing authority of any county	57.29
9	which enacts an ordinance calling for a referendum on the levy	57.30
10	of the surtax or in which the governing bodies of the	
11	municipalities representing a majority of the county's	57.31
12	population adopt uniform resolutions calling for a referendum	57.32
13	on the surtax. The following question shall be placed on the	57.33
14	ballot:	
15FOR the <u>one-half-cent sales tax</u>	57.35
16AGAINST the <u>one-half-cent sales tax</u>	57.36
17	<u>(c) At least 7 days prior to the governing</u>	1:1us
18	<u>authorities' vote on the Local Option Infrastructure Surtax</u>	57.38
19	<u>ordinance, the governing authority shall hold a public hearing</u>	
20	<u>to take public testimony on the adoption of the surtax and to</u>	57.39
21	<u>explain the need for the surtax and to describe the projects</u>	57.40
22	<u>to be funded by the surtax. At least 7 days prior to the</u>	57.41
23	<u>public hearing, the governing authority shall advertise in a</u>	
24	<u>newspaper of general paid circulation in the county its intent</u>	57.42
25	<u>to consider adoption of the surtax and the time and location</u>	57.43
26	<u>of the public hearing. The advertisement shall be of the</u>	57.44
27	<u>form:</u>	
28	<u>NOTICE OF SALES TAX INCREASE</u>	1:1us
29	<u>The (...name of taxing authority...) will soon consider</u>	57.46
30	<u>a measure to increase the sales tax rate by one-half percent</u>	
31	<u>in (...name of county...) county for a period of (...number of</u>	57.47

1	<u>years...</u> years for the purpose of funding infrastructure	57.48
2	<u>projects. All concerned citizens are invited to a public</u>	57.49
3	<u>hearing on the tax increase to be held on (...date and</u>	57.50
4	<u>time...) at (...meeting place...).</u> A decision on the proposed	57.51
5	<u>tax increase will be made on (...date and time...) at</u>	
6	<u>(...meeting place...).</u>	57.52
7	(d)(c) Pursuant to s. 212.054(4), the proceeds of the	1:1us
8	surtax levied under this subsection shall be distributed to	57.55
9	the county and the municipalities within such county in which	
10	the surtax was collected, according to:	57.56
11	1. An interlocal agreement between the county	57.57
12	governing authority and the governing bodies of the	
13	municipalities representing a majority of the <u>county's</u>	57.58
14	<u>municipal county</u> population; or	
15	2. If there is no interlocal agreement, according to	57.59
16	the formula provided in s. 218.62.	57.60
17	(d)--The-provisions-of-s.-212.054(2)(b)1--relating-to	57.62
18	the-sales-amount-above-\$1,000-on-any-item-of-tangible-personal	
19	property-shall-not-apply-to-the-surtax-authorized-by-this	57.64
20	subsection---The-sales-amount-above-\$5,000-on-any-item-of	57.66
21	tangible-personal-property-shall-not-be-subject-to-the-surtax	57.67
22	imposed-by-this-subsection-	
23	(e) The department shall promulgate by rule the	57.70
24	brackets applicable to transactions which are subject to the	
25	surtax.	
26	(f)1- The proceeds of the surtax authorized by this	57.72
27	subsection and any interest accrued thereto shall be expended	57.74
28	within the county and municipalities within the county, or, in	57.75
29	the case of a negotiated joint county agreement, within	
30	another county, to finance, plan, <u>purchase</u> and construct <u>and</u>	57.76
31	<u>provide public facilities to meet the standards established in</u>	57.77

1	<u>the capital improvements element required by s. 163.3177.</u>	57.78
2	infrastructure--Neither the proceeds nor any interest accrued	57.80
3	thereto shall be used for operational expenses of any	57.81
4	infrastructure.	
5	2--For the purposes of this paragraph "infrastructure"	1:qq
6	means any fixed capital expenditure or fixed capital costs	
7	associated with the construction, reconstruction, or	58.3
8	improvement of public facilities which have a life expectancy	58.4
9	of 5 or more years and any land acquisition, land improvement,	
10	design and engineering costs related thereto.	58.5
11	(g) Counties and municipalities receiving proceeds	58.7
12	under the provisions of this subsection may pledge such	58.8
13	proceeds for the purpose of servicing new bond indebtedness	58.10
14	incurred pursuant to law. Local governments may use the	58.11
15	services of the Division of Bond Finance of the Department of	58.12
16	General Services pursuant to the State Bond Act to issue any	
17	bonds through the provisions of this subsection. In no case	58.14
18	may a jurisdiction issue bonds pursuant to this subsection	58.16
19	more frequently than once per year. Counties and	58.17
20	municipalities may join together for the issuance of bonds	58.19
21	authorized by this subsection.	
22	(h) Counties and municipalities shall not use the	58.21
23	surtax proceeds to supplant or replace user fees or to reduce	
24	ad valorem taxes existing prior to the levy of the surtax	58.24
25	authorized by this subsection.	
26	(i) <u>No ordinance enacting the levying of such surtax</u>	58.25
27	<u>shall be adopted after November 30, 1992.</u> No referendum	58.28
28	proposing the levying of such surtax shall be held after	
29	November 30, 1992.	58.30
30	(j) <u>Notwithstanding the provisions of s. 212.054(5),</u>	1:lus
31	<u>the surtax shall take effect on the first day of a month as</u>	58.32

1	<u>fixed by the ordinance adopted pursuant to paragraph (3)(a);</u>	
2	<u>however, the surtax shall not take effect until at least 60</u>	58.33
3	<u>days following the adoption of the ordinance or the electors'</u>	58.34
4	<u>approval whichever is applicable.</u>	58.35
5	Section 77. Effective January 1, 1988, paragraph (b)	58.36
6	of subsection (1) of section 212.06, Florida Statutes, 1986	58.37
7	Supplement, as amended by chapter 87-6, Laws of Florida, is	58.38
8	amended to read:	
9	212.06 Sales, storage, use tax; collectible from	58.38
10	dealers; "dealer" defined; dealers to collect from purchasers;	58.40
11	legislative intent as to scope of tax.--	58.41
12	(1)	58.41
13	(b) Except as otherwise provided, any person who	58.41
14	manufactures, produces, compounds, processes, or fabricates in	58.43
15	any manner tangible personal property for his own use shall	58.44
16	pay a tax upon the cost of the product manufactured, produced,	58.45
17	compounded, processed, or fabricated without any deduction	58.46
18	therefrom on account of the cost of material used, labor or	
19	service costs, or transportation charges, notwithstanding the	58.47
20	provisions of s. 212.02 defining "cost price." However, the	58.49
21	tax levied under this paragraph shall not be imposed upon any	
22	person who manufactures or produces electrical power or	58.50
23	energy, steam energy, or other energy, when such power or	58.51
24	energy is used directly and exclusively in the operation of	
25	machinery or equipment that is used to manufacture, process,	58.52
26	compound, produce, fabricate, or prepare for shipment tangible	58.53
27	personal property for sale or to operate pollution control	58.55
28	equipment, maintenance equipment, or monitoring or control	
29	equipment used in such operations. The manufacturing or	58.57
30	production of electrical power or energy that is used for	
31	space heating, lighting, office equipment, or air conditioning	58.60

1	or any other nonmanufacturing, nonprocessing, noncompounding,	58.61
2	nonproducing, nonfabricating, or nonshipping activity is	58.62
3	taxable. Electrical power or energy consumed or dissipated in	58.63
4	the transmission or distribution of electrical power or energy	58.64
5	for resale is also not taxable. Fabrication labor shall not	58.65
6	be taxable when a person is using his own equipment and his	
7	own personnel, for his own account, as a producer,	58.67
8	subproducer, or coproducer of a <u>videotape or motion picture</u>	58.68
9	qualified-motion-picture-as-defined-in-s-212-0592(18)(b)	58.69
10	prepared for showing on screens or through television, for	58.71
11	either theatrical, commercial, advertising, or educational	
12	purposes.	
13	Section 78. Paragraph (a) of subsection (4) of section	58.72
14	212.08, Florida Statutes, is amended and paragraph (i) is	58.73
15	added to subsection (5) of said section, to read:	58.74
16	212.08 Sales, rental, use, consumption, distribution,	58.74
17	and storage tax; specified exemptions.--The sale at retail,	58.75
18	the rental, the use, the consumption, the distribution, and	58.77
19	the storage to be used or consumed in this state of the	
20	following are hereby specifically exempt from the tax imposed	58.80
21	by part I of this chapter.	
22	(4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES,	58.81
23	ETC.--	58.82
24	(a) Also exempt are:	58.83
25	1. Water (not exempting mineral water or carbonated	58.84
26	water).	59.1
27	2. All fuels used by a public or private utility,	59.2
28	including any municipal corporation or rural electric	59.3
29	cooperative association, in the generation of electric power	59.5
30	or energy for sale. Fuel other than motor fuel and special	59.6
31	fuel is taxable as provided in this part, with the exception	

1	of fuel expressly exempt herein. However, diesel fuel and	59.9
2	kerosene used in any tractor, vehicle, or other farm equipment	
3	which is used exclusively on a farm or for processing farm	59.10
4	products on the farm are taxable as provided in part II.	59.11
5	Motor fuels and special fuels are taxable as provided in part	59.12
6	II, with the exception of those motor fuels and special fuels	59.13
7	used by railroad locomotives or vessels to transport persons	59.14
8	or property in interstate or foreign commerce which are	59.15
9	taxable under this part only to the extent provided herein.	59.17
10	The basis of the tax shall be the ratio of intrastate mileage	59.19
11	to interstate or foreign mileage traveled by the carrier's	
12	railroad locomotives or vessels which were used in interstate	59.20
13	or foreign commerce and which had at least some Florida	
14	mileage during the previous fiscal year of the carrier, such	59.22
15	ratio to be determined at the close of the fiscal year of the	59.23
16	carrier. This ratio shall be applied each month to the total	59.25
17	Florida purchases made in this state of gasoline and other	
18	fuels to establish that portion of the total used and consumed	59.26
19	in intrastate movement and subject to tax under this part.	59.27
20	Fuels used exclusively in intrastate commerce do not qualify	59.28
21	for the proration of tax.	59.29
22	<u>3. The transmission or wheeling of electricity.</u>	1:1us
23	(5) EXEMPTIONS; ACCOUNT OF USE.--	59.31
24	<u>(i) There shall be exempt from the tax imposed by this</u>	59.32
25	<u>part all charges for aircraft modification services, including</u>	
26	<u>parts and equipment furnished or installed in connection</u>	59.33
27	<u>therewith, performed under authority of a supplemental type</u>	59.34
28	<u>certificate issued by the Federal Aviation Administration.</u>	
29	Section 79. <u>Subsections (3) and (4) of section 31 of</u>	59.34
30	<u>chapter 87-6, Laws of Florida, as amended by chapter 87-101,</u>	59.35
31	<u>Laws of Florida, and subsection (5) of said section, as</u>	

1	<u>created by chapter 87-101, Laws of Florida, are hereby</u>	59.36
2	<u>repealed.</u>	
3	Section 80. Subsection (10) of section 212.12, Florida	59.37
4	Statutes, as amended by section 17 of chapter 87-6, section 6	59.38
5	of chapter 87-99, section 16 of chapter 87-101, and section 8	59.39
6	of chapter 87-402, Laws of Florida, is amended to read:	
7	212.12 Dealer's credit for collecting tax; penalties	59.40
8	for noncompliance; powers of Department of Revenue in dealing	59.41
9	with delinquents; brackets applicable to taxable transactions;	59.42
10	records required.--	
11	(10) In charter counties which have adopted the	59.43
12	discretionary 1-percent tax, the <u>department shall promulgate</u>	59.44
13	<u>by rule the brackets applicable to following-brackets-shall-be</u>	59.45
14	applicable-to-all taxable transactions which would otherwise	59.46
15	have been transactions taxable at the rate of 5 percent.:	59.47
16	(a)--On-single-sales-of-less-than-10-cents, no tax	59.48
17	shall-be-added.	
18	(b)--On-single-sales-in-amounts-from-10-cents-to-16	59.49
19	cents, both-inclusive, 1-cent shall-be-added-for-taxes.	59.51
20	(c)--On-sales-in-amounts-from-17-cents-to-33-cents,	59.52
21	both-inclusive, 2-cents shall-be-added-for-taxes.	59.53
22	(d)--On-sales-in-amounts-from-34-cents-to-50-cents,	59.54
23	both-inclusive, 3-cents shall-be-added-for-taxes.	59.55
24	(e)--On-sales-in-amounts-from-51-cents-to-66-cents,	59.58
25	both-inclusive, 4-cents shall-be-added-for-taxes.	59.59
26	(f)--On-sales-in-amounts-from-67-cents-to-83-cents,	59.61
27	both-inclusive, 5-cents shall-be-added-for-taxes.	59.62
28	(g)--On-sales-in-amounts-from-84-cents-to-\$1, both	1:10s
29	inclusive, 6-cents shall-be-added-for-taxes.	59.65
30	(h)--On-sales-in-amounts-from-\$1-up-to, and-including,	59.66
31	the-first-\$1,000-in-price, 6-percent shall-be-charged-upon	59.67

1	each-dollar-of-price, plus the appropriate bracket charge upon	59.68
2	any fractional part of a dollar.	59.69
3	(1) On sales in amounts of more than \$1,000 in price,	59.71
4	6 percent shall be added upon the first \$1,000 in price, and 5	59.72
5	percent shall be added upon each dollar of price in excess of	59.74
6	the first \$1,000 in price, plus the bracket charges upon any	59.75
7	fractional part of a dollar as provided for in subsection (9).	59.76
8	Section 81. Section 33 of chapter 87-6, Laws of	59.77
9	Florida, as amended by chapter 87-101, Laws of Florida, is	59.78
10	amended to read:	
11	Section 33. <u>(1)</u> The Legislature hereby finds that the	59.80
12	failure to promptly implement the provisions of this act would	
13	present an immediate threat to the welfare of the state	59.81
14	because revenues needed for operation of the state would not	59.82
15	be collected. Therefore, the executive director of the	59.83
16	Department of Revenue is hereby authorized to adopt emergency	59.84
17	rules pursuant to s. 120.54(9), Florida Statutes, for purposes	60.1
18	of implementing this act. Notwithstanding any other provision	1:10s
19	of law, such emergency rules shall remain effective for 6	60.4
20	months from the date of adoption. All rules heretofore or	1:1us
21	<u>hereafter adopted pursuant to s. 120.54(9), Florida Statutes,</u>	
22	<u>for purposes of implementing this act, chapters 87-6 or 87-</u>	60.7
23	<u>101, Laws of Florida, shall remain effective through June 30,</u>	60.8
24	<u>1988, unless earlier invalidated judicially or pursuant to s.</u>	
25	<u>120.56, Florida Statutes, on grounds that they, or any of</u>	60.9
26	<u>them, constitute an invalid exercise of delegated legislative</u>	60.10
27	<u>authority; however, no such rule shall be deemed invalid in</u>	
28	<u>any form for any claimed lack of an emergency.</u>	60.11
29	<u>(2)</u> Other rules of the Department of Revenue related	1:1us
30	to and in furtherance of the orderly implementation of chapter	60.14
31	87-6 <u>or chapter 87-101</u> , Laws of Florida, and this act shall	60.15

1	not be subject to a s. 120.54(4), Florida Statutes, rule	60.16
2	challenge or a s. 120.54(17), Florida Statutes, drawout	60.17
3	proceeding, but, once adopted, shall be subject to a s.	60.18
4	120.56, Florida Statutes, invalidity challenge. Such rules	60.19
5	shall be adopted by the Governor and Cabinet and shall become	
6	effective upon filing with the Department of State,	60.20
7	notwithstanding the provisions of s. 120.54(13), Florida	
8	Statutes.	
9	Section 82. Section 36 of chapter 87-6, Laws of	60.21
10	Florida, as amended by chapter 87-101, Laws of Florida, is	60.22
11	amended to read:	
12	Section 36. Any penalties provided for pursuant to s.	60.23
13	212.12(2), Florida Statutes, shall be waived by the executive	
14	director of the Department of Revenue for returns due for the	60.24
15	tax on services newly imposed by this act. If the executive	60.25
16	director determines that the interest owed pursuant to s.	
17	212.12(3), Florida Statutes, will cause an undue hardship on	60.26
18	the taxpayer, he may also waive the interest payment. The	60.27
19	waiver for penalties and interest shall apply with respect to	
20	returns for taxes due and payable for the period between July	60.28
21	1, 1987, and <u>December 31, 1987</u> September-30, 1987 .	60.29
22	Section 83. <u>Section 47 of chapter 87-6, Laws of</u>	60.30
23	<u>Florida, as amended by chapter 87-101, Laws of Florida, is</u>	60.31
24	<u>hereby repealed.</u>	
25	Section 84. Section 28 of chapter 87-101, Laws of	60.32
26	Florida, is amended to read:	
27	Section 28. There is hereby appropriated from the	60.33
28	General Revenue Fund the sum of \$364,757 to the Division of	60.34
29	Administrative Hearings of the Department of Administration,	
30	<u>and six positions are hereby authorized,</u> for purposes of	60.36
31		

1	implementing the provisions of chapter 87-6, Laws of Florida,	
2	and this act.	
3	Section 85. Effective January 1, 1988, subsection (1)	60.38
4	of section 201.02, Florida Statutes, as amended by chapter 87-	
5	6, Laws of Florida, is amended to read:	60.39
6	201.02 Tax on deeds and other instruments relating to	60.40
7	real property or interests in real property.--	60.41
8	(1) On deeds, instruments, or writings whereby any	60.42
9	lands, tenements, or other real property, or any interest	60.43
10	therein, shall be granted, assigned, transferred, or otherwise	60.45
11	conveyed to, or vested in, the purchaser or any other person	60.46
12	by his direction, on each \$100 of the consideration therefor	60.47
13	the tax shall be <u>65</u> 55 cents. When the full amount of the	60.48
14	consideration for the execution, assignment, transfer, or	60.49
15	conveyance is not shown in the face of such deed, instrument,	60.50
16	document, or writing, the tax shall be at the rate of <u>65</u> 55	60.51
17	cents for each \$100 or fractional part thereof of the	
18	consideration therefor.	60.53
19	Section 86. Effective February 1, 1988, section	60.54
20	201.15, Florida Statutes, as amended by chapters 87-6 and 87-	60.55
21	96, Laws of Florida, is amended to read:	
22	201.15 Distribution of taxes collected.--All taxes	60.55
23	collected under the provisions of this chapter shall be	60.57
24	distributed as follows:	
25	(1) <u>Seventy and four-tenths</u> Sixty-and-eight-tenths	60.59
26	percent of the total taxes collected under the provisions of	60.62
27	this chapter shall be paid into the State Treasury to the	60.65
28	credit of the General Revenue Fund of the state, to be used	60.66
29	and expended for the purposes for which the General Revenue	
30	Fund was created and exists by law.	60.67
31		

1	(2) <u>Ten and five-tenths</u> Eleven-and-eight-tenths	60.69
2	percent of the total taxes collected under the provisions of	60.71
3	this chapter shall be paid into the State Treasury to the	60.72
4	credit of the Land Acquisition Trust Fund. Sums deposited in	60.73
5	such fund pursuant to this subsection may be used for any	60.74
6	purpose for which funds deposited in the Land Acquisition	60.75
7	Trust Fund may lawfully be used and may be used to pay the	60.76
8	cost of the collection and enforcement of the tax levied by	60.77
9	this chapter.	60.78
10	(3) <u>Two and seven-tenths</u> Three percent of the total	60.79
11	taxes collected under the provisions of this chapter shall be	60.83
12	paid into the State Treasury to the credit of the Land	
13	Acquisition Trust Fund. Moneys deposited in the trust fund	60.84
14	pursuant to this section shall be used for the following	
15	purposes:	61.1
16	(a) Sixty percent of the moneys shall be used to	61.2
17	acquire coastal lands or to pay debt service on bonds issued	61.3
18	to acquire coastal lands; and	61.4
19	(b) Forty percent of the moneys shall be used to	61.5
20	develop and manage lands acquired with moneys from the Land	61.6
21	Acquisition Trust Fund.	
22	(4) <u>Eight and two-tenths</u> Nine-and-two-tenths percent	61.8
23	of the total taxes collected under the provisions of this	61.10
24	chapter shall be paid into the State Treasury to the credit of	
25	the Water Management Lands Trust Fund. Sums deposited in that	61.12
26	fund may be used for any purpose authorized in s. 373.59 and	
27	may be used to pay the cost of the collection and enforcement	61.13
28	of the tax levied by this chapter.	
29	(5) --Six-percent-of-the-total-taxes-collected-under-the	1:10s
30	provisions-of-this-chapter-shall-be-paid-into-the-State	61.16
31		

1	Treasury-to-the-credit-of-the-State-Infrastructure-Trust-Fund-	61.18
2	(5)†6† <u>Eight and two-tenths</u> Nine-and-two-tenths	61.20
3	percent of the total taxes collected under the provisions of	
4	this chapter shall be paid into the State Treasury to the	61.21
5	credit of the Conservation and Recreation Lands Trust Fund to	61.22
6	carry out the purposes set forth in s. 253.023.	
7	Section 87. <u>Effective November 1, 1987, paragraph (b)</u>	61.23
8	<u>of subsection (1) of section 206.87, Florida Statutes, as</u>	61.25
9	<u>created by chapter 87-6, Laws of Florida, is hereby repealed.</u>	61.26
10	Section 88. (1) Effective November 1, 1987, section	61.27
11	207.026, Florida Statutes, as amended by chapter 87-6, Laws of	61.28
12	Florida, is amended to read:	
13	207.026 Allocation of tax.--All moneys derived from	61.30
14	the taxes and fees imposed by this chapter shall be paid into	61.31
15	the State Treasury by the department for deposit in the Gas	61.33
16	Tax Collection Trust Fund, from which the following transfers	61.35
17	shall be made: After withholding \$50,000 from the proceeds	61.37
18	therefrom, to be used as a revolving cash balance, the funds	61.38
19	for the purpose of conducting the study as set forth in s. 4	
20	of chapter 80-415, Laws of Florida, and the amount of funds	61.41
21	necessary for the administration and enforcement of this tax,	61.43
22	all other moneys shall be transferred in the same manner and	
23	for the same purpose as provided in ss. 206.41, 206.45,	61.44
24	206.60, 206.605, 206-8757 and 212.69.	
25	(2) It is the intent of the Legislature that the	61.45
26	amendment of s. 207.026, Florida Statutes, by this act shall	61.46
27	not affect the amendment of said section by section 13 of	
28	chapter 87-198, Laws of Florida, which is to take effect March	61.47
29	1, 1988.	
30	Section 89. Effective January 1, 1988, subsection (1)	61.48
31	of section 212.235, Florida Statutes, as created by chapter	61.49

1	87-6, Laws of Florida, and amended by chapter 87-101, Laws of	61.51
2	Florida, is amended to read:	
3	212.235 State Infrastructure Trust Fund; deposits.--	61.53
4	(1) Notwithstanding the provisions of ss. 212.20(1)	61.56
5	and 218.61, in fiscal year 1987-1988 an amount equal to 2	61.57
6	percent, and in each fiscal year thereafter an amount equal to	61.58
7	5 percent, of the proceeds remitted pursuant to this part by a	61.59
8	dealer, or the sums sufficient to provide the maximum receipts	61.60
9	specified herein, shall be transferred into The State	61.62
10	Infrastructure Trust Fund, which is created in the State	1:10s
11	Treasury. "Proceeds" means all funds collected and received	1:10s
12	by the Department of Revenue, including any interest and	61.66
13	penalties;--However, any receipts of the trust fund, including	61.67
14	those received pursuant to ss. 201.15(5) and 206.875(3) and	61.69
15	interest earned, in excess of \$200 million in fiscal year	61.70
16	1987-1988, and \$500 million thereafter, shall revert to the	61.73
17	General Revenue Fund.	61.74
18	Section 90. Paragraph (d) of subsection (2) of section	61.75
19	215.32, Florida Statutes, as amended by chapter 87-247, Laws	61.76
20	of Florida, is amended to read:	
21	215.32 State funds; segregation.--	61.77
22	(2) The source and use of each of these funds shall be	61.78
23	as follows:	
24	(d) The State Infrastructure Fund shall consist of all	61.79
25	moneys received from proceeds earmarked for this fund pursuant	61.81
26	to ss. 201.15, 206.875, and 212.235. Such moneys shall only	61.82
27	be expended pursuant to legislative appropriations for	
28	infrastructure facilities listed in s. 212.235(2).	61.84
29	Section 91. Effective November 1, 1987, paragraph (a)	62.1
30	of subsection (2) of section 212.04, Florida Statutes, as	62.2
31		

1	amended by chapters 87-6 and 87-101, Laws of Florida, is	
2	amended to read:	62.3
3	212.04 Admissions tax; rate, procedure, enforcement.--	62.4
4	(2)(a)1. No tax shall be levied on admissions to	62.5
5	athletic or other events sponsored by elementary schools,	62.6
6	junior high schools, middle schools, high schools, community	62.8
7	colleges, public or private colleges and universities, deaf	
8	and blind schools, facilities of the youth services programs	62.9
9	of the Department of Health and Rehabilitative Services, and	62.11
10	state correctional institutions when only student, faculty, or	
11	inmate talent is utilized. However, this exemption shall not	62.13
12	apply to admission to athletic events sponsored by an	
13	institution within the State University System, and the	62.14
14	proceeds of the tax collected on such admissions shall be	62.15
15	retained and utilized by each institution to support women's	
16	athletics as provided in s. 240.533(4)(c).	62.16
17	2. No tax shall be levied on dues, membership fees and	62.17
18	admission charges imposed by not-for-profit religious	62.19
19	sponsoring organizations <u>or community or recreational</u>	62.20
20	<u>facilities</u> . To receive this exemption, the sponsoring	62.22
21	organization <u>or facility</u> must qualify as a not-for-profit	62.23
22	entity under the provisions of s. 501(c)(3) of the United	
23	States Internal Revenue Code of 1954, as amended.	62.24
24	3. No tax shall be levied on an admission paid by a	62.27
25	student, or on his behalf, to any required place of sport or	62.29
26	recreation if the student's participation in the sport or	
27	recreational activity is required as a part of a program or	62.32
28	activity sponsored by, and under the jurisdiction of, the	62.34
29	student's educational institution, provided his attendance is	
30	as a participant and not as a spectator.	62.35
31		

1	4. No tax shall be levied on admissions to the	62.36
2	National Football League championship game.	62.40
3	5. No tax shall be levied on admissions to athletic or	62.41
4	other events sponsored by governmental entities.	62.42
5	Section 92. <u>The Department of Revenue is hereby</u>	62.43
6	<u>directed to undertake a review of its records in an effort to</u>	62.45
7	<u>identify new dealers registered to collect the tax on services</u>	62.46
8	<u>who will no longer be required to collect taxes pursuant to</u>	
9	<u>chapter 212, Florida Statutes, as a result of this act. To</u>	62.48
10	<u>the extent that the information provided to the department by</u>	
11	<u>a dealer is sufficient to allow the department to identify</u>	62.49
12	<u>such a dealer, the department shall notify the dealer that he</u>	
13	<u>is no longer required to collect the tax, and the department</u>	62.50
14	<u>shall refund the dealer's \$5.00 registration fee pursuant to</u>	62.51
15	<u>s. 215.26. Notwithstanding the provisions of s. 215.26, no</u>	62.52
16	<u>application for refund shall be required if the department,</u>	62.53
17	<u>based on its records, can identify a dealer as a person no</u>	
18	<u>longer required to collect tax. Any other dealer who</u>	62.55
19	<u>registered to collect the tax on services, and who is no</u>	
20	<u>longer required to collect the tax, shall be entitled to a</u>	62.56
21	<u>refund of the \$5.00 registration fee. Such refunds shall be</u>	62.57
22	<u>made pursuant to s. 215.26.</u>	
23	Section 93. <u>Subsection (4) of section 125.0167,</u>	1:es
24	<u>Florida Statutes, as created by chapter 83-220, Laws of</u>	62.60
25	<u>Florida, is hereby repealed.</u>	
26	Section 94. Section 3 of chapter 83-220, Laws of	62.61
27	Florida, is amended to read:	62.62
28	Section 3. This act shall take effect October 1, 1983,	62.62
29	and the provisions thereof shall expire and be void and	62.63
30	inoperative on October 1, <u>2010</u> 1993.	1:lus
31		

1	Section 95. Paragraph (mm) is added to subsection (1)	62.64
2	of section 216.011, Florida Statutes, as amended by section 3	62.66
3	of chapter 87-137, Laws of Florida, to read:	
4	216.011 Definitions.--	62.67
5	(1) For the purpose of fiscal affairs of the state,	62.68
6	appropriations acts, legislative budgets, and approved	62.69
7	budgets, each of the following terms has the meaning	62.70
8	indicated:	
9	(mm) <u>"Proviso" means language that qualifies or</u>	1:lus
10	<u>restricts a specific appropriation and which can be logically</u>	62.72
11	<u>and directly related to the specific appropriation.</u>	62.73
12	Section 96. <u>Subsection (7) of section 216.031, Florida</u>	62.74
13	<u>Statutes, as amended by section 5 of chapter 87-137, Laws of</u>	62.76
14	<u>Florida, is hereby repealed.</u>	
15	Section 97. Section 216.046, Florida Statutes, is	62.77
16	amended to read:	
17	216.046 Governor's supplemental recommendations.--The	62.78
18	Governor may make supplemental revenue and appropriation	62.80
19	recommendations to the Legislature at least 45 days prior to	
20	the annual session in any even-numbered year. The	62.82
21	supplemental recommendations shall include the information	62.84
22	required in ss. 216.162-216.168 and shall use as a base the	
23	most recent legislative-appropriations-act-or approved	63.2
24	operating budget.	
25	Section 98. Section 216.081, Florida Statutes, is	63.3
26	amended to read:	
27	216.081 Data on legislative expenses.--	63.4
28	(1) On or before November 1 in each even-numbered	63.6
29	year, in sufficient time to be included in the Governor's	63.7
30	<u>recommended</u> budget report-to-the-Legislature , estimates of the	63.8
31	financial needs of the legislative branch during the ensuing	63.9

1	biennium shall be furnished to the Governor pursuant to	63.10
2	chapter 11.	
3	(2) All of the data relative to the legislative branch	63.11
4	shall be for information and guidance in estimating the total	63.12
5	financial needs of the state for the ensuing biennium; but	63.13
6	none of these estimates shall be subject to revision or review	63.14
7	by the Governor, and they must be included in his <u>recommended</u>	1:1us
8	budget report-to-the-Legislature.	63.18
9	Section 99. Section 216.167, Florida Statutes, is	63.19
10	amended to read:	
11	216.167 Governor's recommendations.--The Governor's	63.20
12	recommendations shall include a financial schedule which shall	63.21
13	provide:	
14	(1) His estimate of the recommended recurring revenues	63.22
15	available in the Working Capital Fund, <u>the State</u>	63.23
16	<u>Infrastructure Fund</u> , and the General Revenue Fund.	
17	(2) His estimate of the recommended nonrecurring	63.25
18	revenues available in the Working Capital Fund, <u>the State</u>	
19	<u>Infrastructure Fund</u> , and the General Revenue Fund.	63.27
20	(3) His recommended recurring and nonrecurring	63.28
21	appropriations from the Working Capital Fund, <u>the State</u>	63.29
22	<u>Infrastructure Fund</u> , and the General Revenue Fund, and the	63.30
23	Federal-Revenue-Sharing-Fund.	63.31
24	(4) His estimates of any interfund loans or temporary	63.32
25	obligations of the Working Capital Fund or trust funds, which	63.33
26	loans or obligations are needed to implement his recommended	
27	budget.	
28	(5) <u>His estimates of the debt service and reserve</u>	1:1us
29	<u>requirements for any recommended new bond issues or reissues</u>	63.35
30	<u>and his recommended debt service appropriations for all</u>	
31	<u>outstanding fixed capital outlay bond issues.</u>	63.36

1	Section 100. Subsection (1) of section 216.181,	63.37
2	Florida Statutes, as amended by section 58 of chapter 87-224,	63.39
3	Laws of Florida, is amended to read:	
4	216.181 Approved budgets for operations and fixed	63.40
5	capital outlay.--	63.41
6	(1) On or before <u>the fifth day before the end of the</u>	63.42
7	<u>period allowed by law for veto consideration in July-1-of any</u>	63.43
8	year in which an appropriation is made, the chairmen of the	
9	legislative appropriations committees shall jointly transmit a	63.45
10	statement of intent, including performance and workload	63.46
11	measures as appropriate and the official list of General	63.48
12	Revenue Fund appropriations determined in consultation with	63.49
13	the Executive Office of the Governor to be nonrecurring, to	63.50
14	the Executive Office of the Governor, the Comptroller, the	63.51
15	Auditor General, and each state agency. The statement of	63.53
16	intent may not <u>allocate or appropriate any funds, or</u> amend or	63.54
17	correct any provision, in the General Appropriations Act, but	63.57
18	may provide additional direction and explanation to the	
19	Executive Office of the Governor, the Administration	63.58
20	Commission, and each affected state agency relative to the	
21	purpose, objectives, spending philosophy, and restrictions	63.59
22	associated with any specific appropriation category. The	63.60
23	statement of intent shall compare the request of the agency or	
24	the recommendation of the Governor to the funds appropriated	63.62
25	for the purpose of establishing intent in the development of	
26	the approved operating budget. A request for additional	63.64
27	explanation and direction regarding the legislative intent of	63.65
28	the general appropriations act during the fiscal year may be	
29	made only by and through the Executive Office of the Governor	63.67
30	as is deemed necessary. However, the Comptroller may also	63.69
31	request further clarification of legislative intent pursuant	

1	to his responsibilities related to his preaudit function of	63.70
2	expenditures.	
3	Section 101. Subsection (5) of section 216.292,	63.71
4	Florida Statutes, is amended to read:	
5	216.292 Appropriations nontransferable; exceptions.--	63.72
6	(5) The Executive Office of the Governor may approve	63.73
7	any transfer from the Working Capital Fund to the General	63.74
8	Revenue Fund provided such transfer was identified or	
9	contemplated by the Legislature in the original approved	63.75
10	operating budget.	
11	Section 102. Paragraph (c) of subsection (1) of	63.76
12	section 216.301, Florida Statutes, is amended to read:	63.77
13	216.301 Appropriations; undisbursed balances.--	63.78
14	(1)	63.78
15	(c) Each department shall maintain the integrity of	63.79
16	the general revenue fund. Appropriations from the general	63.80
17	revenue fund for any state agency contained in the <u>original</u>	1:lus
18	approved operating budget may, with the approval of the	63.83
19	Executive Office of the Governor, be transferred to the proper	
20	trust fund for disbursement. However, all transferred general	64.1
21	revenue funds which are unexpended on June 30 are subject to	
22	the general revenue reversion provision of this chapter.	64.2
23	Section 103. Subsections (2) and (3) of section	64.3
24	235.41, Florida Statutes, as amended by section 47 of chapter	64.4
25	87-329, Laws of Florida, are amended to read:	
26	235.41 Legislative capital outlay budget request.--	64.5
27	(2) The commissioner shall submit to the <u>Governor and</u>	64.7
28	<u>to the</u> Legislature an integrated, comprehensive budget request	64.9
29	for educational facilities construction and fixed capital	64.10
30	outlay needs for all boards, including the Board of Regents,	64.11
31	pursuant to the provisions of s. 235.435 and applicable	64.12

1	provisions of chapter 216. Each board, including the Board of	64.14
2	Regents, shall submit to the commissioner a 3-year plan and	64.15
3	data required in the development of the annual capital outlay	64.17
4	budget. No further disbursements shall be made from the	64.18
5	Public Education Capital Outlay and Debt Service Trust Fund to	64.19
6	a board that fails to timely submit the required data until	64.20
7	such board submits the data.	64.21
8	(3) The commissioner shall submit an integrated,	64.22
9	comprehensive budget request to the Executive Office of the	64.23
10	Governor and to the Legislature no later than <u>60</u> 45 days prior	64.26
11	to the legislative session each fiscal year. Notwithstanding	64.28
12	the provisions of s. 216.043, the integrated, comprehensive	64.30
13	budget request shall include:	64.31
14	(a) For the Public Education Capital Outlay and Debt	64.31
15	Service Trust Fund and all sinking and investment accounts	64.32
16	which are in receipt of any portion of the revenue sources	64.33
17	listed in s. 235.42(2)(a):	
18	1. A schedule for each fund showing the actual	64.35
19	beginning cash balance for each of the 2 prior fiscal years	
20	and showing for the current fiscal year the estimated	64.37
21	beginning cash balance and a listing of all disbursements and	64.39
22	receipts.	
23	2. For the budget fiscal year for each fund, the	64.41
24	projected beginning cash balance, a monthly projection of all	64.43
25	receipts, and a monthly projection of all disbursements.	
26	3. For the budget fiscal year, necessary forecasting	64.45
27	data to enable the commissioner to prepare and submit a	64.46
28	monthly gross receipts tax forecast, a monthly bond proceeds	64.47
29	estimate, the interest rate assumption used in the bond	64.49
30	proceeds estimate, a monthly interest earnings forecast, the	64.50
31	interest rate assumption used in the calculation of interest	64.51

1	to be received on the idle balances invested, and any other	
2	reports as deemed necessary by the Legislature.	64.52
3	<u>(b)</u> (d) Recommendations for the priority of expenditure	64.54
4	of funds in the state system of public education, with reasons	64.55
5	for the recommended priorities, and other recommendations	64.56
6	which relate to the effectiveness of the educational	64.58
7	facilities construction program.	
8		
9	All items in s. 235.435 shall be part of the legislative	64.59
10	budget request submitted by the commissioner.	64.60
11	Section 104. Except as otherwise provided herein, this	64.62
12	act shall take effect November 1, 1987.	64.63
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