

1 A bill to be entitled
2 An act relating to sales tax rate reductions; amending
3 ss. 203.0011, 212.03, 212.031, 212.04, 212.05,
4 212.0501, 212.05011, 212.0515, 212.0506, 212.06,
5 212.08 F.S.; decreasing specified tax rates;
6 authorizing the Department of Revenue to adopt
7 emergency rules; providing effective dates.
8

9 Be It Enacted by the Legislature of the State of Florida:
10

11 **Section 1. Section 203.0011, Florida Statutes, is amended**
12 **to read:**

13 203.0011 Combined rate for tax collected pursuant to ss.
14 203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the
15 amendments to ss. 203.01 and 212.05, relating to the additional
16 tax on electrical power or energy, made by this act, a seller of
17 electrical power or energy may collect a combined rate of 6.2
18 ~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6
19 percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
20 respectively, if the provider properly reflects the tax
21 collected with respect to the two provisions as required in the
22 return to the Department of Revenue.

23 **Section 2. Paragraph (a) of subsection (1), subsection**
24 **(3), and paragraph (a) of subsection (6) of section 212.03,**
25 **Florida Statutes, are amended to read:**

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26 212.03 Transient rentals tax; rate, procedure,
27 enforcement, exemptions.—

28 (1)(a) It is hereby declared to be the legislative intent
29 that every person is exercising a taxable privilege who engages
30 in the business of renting, leasing, letting, or granting a
31 license to use any living quarters or sleeping or housekeeping
32 accommodations in, from, or a part of, or in connection with any
33 hotel, apartment house, roominghouse, tourist or trailer camp,
34 mobile home park, recreational vehicle park, condominium, or
35 timeshare resort. However, any person who rents, leases, lets,
36 or grants a license to others to use, occupy, or enter upon any
37 living quarters or sleeping or housekeeping accommodations in
38 any apartment house, roominghouse, tourist camp, trailer camp,
39 mobile home park, recreational vehicle park, condominium, or
40 timeshare resort and who exclusively enters into a bona fide
41 written agreement for continuous residence for longer than 6
42 months in duration at such property is not exercising a taxable
43 privilege. For the exercise of such taxable privilege, a tax is
44 hereby levied in an amount equal to 5.25 ~~6~~ percent of and on the
45 total rental charged for such living quarters or sleeping or
46 housekeeping accommodations by the person charging or collecting
47 the rental. Such tax shall apply to hotels, apartment houses,
48 roominghouses, tourist or trailer camps, mobile home parks,
49 recreational vehicle parks, condominiums, or timeshare resorts,
50 whether or not these facilities have dining rooms, cafes, or

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51 other places where meals or lunches are sold or served to
52 guests.

53 (3) When rentals are received by way of property, goods,
54 wares, merchandise, services, or other things of value, the tax
55 shall be at the rate of 5.25 ~~6~~ percent of the value of the
56 property, goods, wares, merchandise, services, or other things
57 of value.

58 (6) The Legislature finds that every person who leases or
59 rents parking or storage spaces for motor vehicles in parking
60 lots or garages, including storage facilities for towed
61 vehicles, who leases or rents docking or storage spaces for
62 boats in boat docks or marinas, or who leases or rents tie-down
63 or storage space for aircraft at airports is engaging in a
64 taxable privilege.

65 (a) For the exercise of this privilege, a tax is hereby
66 levied at the rate of 5.25 ~~6~~ percent on the total rental
67 charged.

68 **Section 3. Paragraphs (c) and (d) of subsection (1) of**
69 **section 212.031, Florida Statutes, are amended to read:**

70 212.031 Tax on rental or license fee for use of real
71 property.—

72 (1)

73 (c) For the exercise of such privilege, a tax is levied at
74 the rate of 1.25 ~~2.0~~ percent of and on the total rent or license
75 fee charged for such real property by the person charging or

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76 collecting the rental or license fee. The total rent or license
77 fee charged for such real property shall include payments for
78 the granting of a privilege to use or occupy real property for
79 any purpose and shall include base rent, percentage rents, or
80 similar charges. Such charges shall be included in the total
81 rent or license fee subject to tax under this section whether or
82 not they can be attributed to the ability of the lessor's or
83 licensor's property as used or operated to attract customers.
84 Payments for intrinsically valuable personal property such as
85 franchises, trademarks, service marks, logos, or patents are not
86 subject to tax under this section. In the case of a contractual
87 arrangement that provides for both payments taxable as total
88 rent or license fee and payments not subject to tax, the tax
89 shall be based on a reasonable allocation of such payments and
90 shall not apply to that portion which is for the nontaxable
91 payments.

92 (d) If the rental or license fee of any such real property
93 is paid by way of property, goods, wares, merchandise, services,
94 or other thing of value, the tax shall be at the rate of 1.25
95 ~~2.0~~ percent of the value of the property, goods, wares,
96 merchandise, services, or other thing of value.

97 **Section 4. Paragraph (b) of subsection (1) and paragraph**
98 **(a) of subsection (2) of section 212.04, Florida Statutes, are**
99 **amended to read:**

100 212.04 Admissions tax; rate, procedure, enforcement.—

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101 (1)

102 (b) For the exercise of such privilege, a tax is levied at
103 the rate of 5.25 ~~6~~ percent of sales price, or the actual value
104 received from such admissions, which 5.25 ~~6~~ percent shall be
105 added to and collected with all such admissions from the
106 purchaser thereof, and such tax shall be paid for the exercise
107 of the privilege as defined in the preceding paragraph. Each
108 ticket must show on its face the actual sales price of the
109 admission, or each dealer selling the admission must prominently
110 display at the box office or other place where the admission
111 charge is made a notice disclosing the price of the admission,
112 and the tax shall be computed and collected on the basis of the
113 actual price of the admission charged by the dealer. The sale
114 price or actual value of admission shall, for the purpose of
115 this chapter, be that price remaining after deduction of federal
116 taxes and state or locally imposed or authorized seat
117 surcharges, taxes, or fees, if any, imposed upon such admission.
118 The sale price or actual value does not include separately
119 stated ticket service charges that are imposed by a facility
120 ticket office or a ticketing service and added to a separately
121 stated, established ticket price. The rate of tax on each
122 admission shall be according to the algorithm provided in s.
123 212.12.

124 (2) (a) A tax may not be levied on:

125 1. Admissions to athletic or other events sponsored by

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126 elementary schools, junior high schools, middle schools, high
127 schools, community colleges, public or private colleges and
128 universities, deaf and blind schools, facilities of the youth
129 services programs of the Department of Children and Families,
130 and state correctional institutions if only student, faculty, or
131 inmate talent is used. However, this exemption does not apply to
132 admission to athletic events sponsored by a state university,
133 and the proceeds of the tax collected on such admissions shall
134 be retained and used by each institution to support women's
135 athletics as provided in s. 1006.71(2)(c).

136 2. Dues, membership fees, and admission charges imposed by
137 not-for-profit sponsoring organizations. To receive this
138 exemption, the sponsoring organization must qualify as a not-
139 for-profit entity under s. 501(c)(3) of the Internal Revenue
140 Code of 1954, as amended.

141 3. Admission charges to an event sponsored by a
142 governmental entity, sports authority, or sports commission if
143 held in a convention hall, exhibition hall, auditorium, stadium,
144 theater, arena, civic center, performing arts center, or
145 publicly owned recreational facility and if 100 percent of the
146 risk of success or failure lies with the sponsor of the event
147 and 100 percent of the funds at risk for the event belong to the
148 sponsor, and student or faculty talent is not exclusively used.
149 As used in this subparagraph, the terms "sports authority" and
150 "sports commission" mean a nonprofit organization that is exempt

151 from federal income tax under s. 501(c)(3) of the Internal
152 Revenue Code and that contracts with a county or municipal
153 government for the purpose of promoting and attracting sports-
154 tourism events to the community with which it contracts.

155 4. An admission paid by a student, or on the student's
156 behalf, to any required place of sport or recreation if the
157 student's participation in the sport or recreational activity is
158 required as a part of a program or activity sponsored by, and
159 under the jurisdiction of, the student's educational institution
160 if his or her attendance is as a participant and not as a
161 spectator.

162 5. Admissions to the National Football League championship
163 game or Pro Bowl; admissions to any semifinal game or
164 championship game of a national collegiate tournament;
165 admissions to a Major League Baseball, Major League Soccer,
166 National Basketball Association, or National Hockey League all-
167 star game; admissions to the Major League Baseball Home Run
168 Derby held before the Major League Baseball All-Star Game;
169 admissions to any FIFA World Cup match sanctioned by the
170 Fédération Internationale de Football Association (FIFA),
171 including any qualifying match held up to 12 months before the
172 FIFA World Cup matches; admissions to any Formula One Grand Prix
173 race sanctioned by the Fédération Internationale de
174 l'Automobile, including any qualifying or support races held at
175 the circuit up to 72 hours before the grand prix race;

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admissions to the Daytona 500 sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race; or admissions to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.

6. A participation fee or sponsorship fee imposed by a governmental entity as described in s. 212.08(6) for an athletic or recreational program if the governmental entity by itself, or in conjunction with an organization exempt under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, sponsors, administers, plans, supervises, directs, and controls the athletic or recreational program.

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning and conducting the event; is responsible for the safety and success of the event; is organized for the purpose of sponsoring live theater, live opera, or live ballet productions in this state; has more than 10,000 subscribing members and has among the stated purposes in its charter the promotion of arts

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education in the communities it serves; and will receive at least 20 percent of the net profits, if any, of the events the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of \$1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 5.25 ~~6~~ percent of such admissions receipts collected by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month

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and shall remit to the department an amount equal to 5.25 ~~6~~ percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

9. Participation or entry fees charged to participants in a game, race, or other sport or recreational event if spectators are charged a taxable admission to such event.

10. Admissions to any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

11. Admissions to and membership fees for gun clubs. For purposes of this subparagraph, the term "gun club" means an organization whose primary purpose is to offer its members access to one or more shooting ranges for target or skeet shooting.

Section 5. Paragraphs (a) through (k) and (n) of subsection (1) of section 212.05, Florida Statutes, are amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making or facilitating remote sales; who rents

251 or furnishes any of the things or services taxable under this
252 chapter; or who stores for use or consumption in this state any
253 item or article of tangible personal property as defined herein
254 and who leases or rents such property within the state.

255 (1) For the exercise of such privilege, a tax is levied on
256 each taxable transaction or incident, which tax is due and
257 payable as follows:

258 (a)1.a. At the rate of 5.25 ~~6~~ percent of the sales price
259 of each item or article of tangible personal property when sold
260 at retail in this state, computed on each taxable sale for the
261 purpose of remitting the amount of tax due the state, and
262 including each and every retail sale.

263 b. Each occasional or isolated sale of an aircraft, boat,
264 mobile home, or motor vehicle of a class or type which is
265 required to be registered, licensed, titled, or documented in
266 this state or by the United States Government shall be subject
267 to tax at the rate provided in this paragraph. The department
268 shall by rule adopt any nationally recognized publication for
269 valuation of used motor vehicles as the reference price list for
270 any used motor vehicle which is required to be licensed pursuant
271 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
272 party to an occasional or isolated sale of such a vehicle
273 reports to the tax collector a sales price which is less than 80
274 percent of the average loan price for the specified model and
275 year of such vehicle as listed in the most recent reference

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price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management,

301 direction, or control of the entity's affairs who is a resident
302 of, or makes his or her permanent abode in, this state. For
303 purposes of this exemption, either a registered dealer acting on
304 his or her own behalf as seller, a registered dealer acting as
305 broker on behalf of a seller, or a registered dealer acting as
306 broker on behalf of the nonresident purchaser may be deemed to
307 be the selling dealer. This exemption is not allowed unless:

308 a. The nonresident purchaser removes a qualifying boat, as
309 described in sub-subparagraph f., from this state within 90 days
310 after the date of purchase or extension, or the nonresident
311 purchaser removes a nonqualifying boat or an aircraft from this
312 state within 10 days after the date of purchase or, when the
313 boat or aircraft is repaired or altered, within 20 days after
314 completion of the repairs or alterations; or if the aircraft
315 will be registered in a foreign jurisdiction and:

316 (I) Application for the aircraft's registration is
317 properly filed with a civil airworthiness authority of a foreign
318 jurisdiction within 10 days after the date of purchase;

319 (II) The nonresident purchaser removes the aircraft from
320 this state to a foreign jurisdiction within 10 days after the
321 date the aircraft is registered by the applicable foreign
322 airworthiness authority; and

323 (III) The aircraft is operated in this state solely to
324 remove it from this state to a foreign jurisdiction.
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326 For purposes of this sub-subparagraph, the term "foreign
327 jurisdiction" means any jurisdiction outside of the United
328 States or any of its territories;

329 b. The nonresident purchaser, within 90 days after the
330 date of departure, provides the department with written proof
331 that the nonresident purchaser licensed, registered, titled, or
332 documented the boat or aircraft outside this state. If such
333 written proof is unavailable, within 90 days the nonresident
334 purchaser must provide proof that the nonresident purchaser
335 applied for such license, title, registration, or documentation.
336 The nonresident purchaser shall forward to the department proof
337 of title, license, registration, or documentation upon receipt;

338 c. The nonresident purchaser, within 30 days after
339 removing the boat or aircraft from this state, furnishes the
340 department with proof of removal in the form of receipts for
341 fuel, dockage, slippage, tie-down, or hangaring from outside of
342 Florida. The information so provided must clearly and
343 specifically identify the boat or aircraft;

344 d. The selling dealer, within 30 days after the date of
345 sale, provides to the department a copy of the sales invoice,
346 closing statement, bills of sale, and the original affidavit
347 signed by the nonresident purchaser affirming that the
348 nonresident purchaser qualifies for exemption from sales tax
349 pursuant to this subparagraph and attesting that the nonresident
350 purchaser will provide the documentation required to

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351 substantiate the exemption claimed under this subparagraph;

352 e. The seller makes a copy of the affidavit a part of his
353 or her record for as long as required by s. 213.35; and

354 f. Unless the nonresident purchaser of a boat of 5 net
355 tons of admeasurement or larger intends to remove the boat from
356 this state within 10 days after the date of purchase or when the
357 boat is repaired or altered, within 20 days after completion of
358 the repairs or alterations, the nonresident purchaser applies to
359 the selling dealer for a decal which authorizes 90 days after
360 the date of purchase for removal of the boat. The nonresident
361 purchaser of a qualifying boat may apply to the selling dealer
362 within 60 days after the date of purchase for an extension decal
363 that authorizes the boat to remain in this state for an
364 additional 90 days, but not more than a total of 180 days,
365 before the nonresident purchaser is required to pay the tax
366 imposed by this chapter. The department is authorized to issue
367 decals in advance to dealers. The number of decals issued in
368 advance to a dealer shall be consistent with the volume of the
369 dealer's past sales of boats which qualify under this sub-
370 subparagraph. The selling dealer or his or her agent shall mark
371 and affix the decals to qualifying boats in the manner
372 prescribed by the department, before delivery of the boat.

373 (I) The department is hereby authorized to charge dealers
374 a fee sufficient to recover the costs of decals issued, except
375 the extension decal shall cost \$425.

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376 (II) The proceeds from the sale of decals will be
377 deposited into the administrative trust fund.

378 (III) Decals shall display information to identify the
379 boat as a qualifying boat under this sub-subparagraph,
380 including, but not limited to, the decal's date of expiration.

381 (IV) The department is authorized to require dealers who
382 purchase decals to file reports with the department and may
383 prescribe all necessary records by rule. All such records are
384 subject to inspection by the department.

385 (V) Any dealer or his or her agent who issues a decal
386 falsely, fails to affix a decal, mismarks the expiration date of
387 a decal, or fails to properly account for decals will be
388 considered prima facie to have committed a fraudulent act to
389 evade the tax and will be liable for payment of the tax plus a
390 mandatory penalty of 200 percent of the tax, and shall be liable
391 for fine and punishment as provided by law for a conviction of a
392 misdemeanor of the first degree, as provided in s. 775.082 or s.
393 775.083.

394 (VI) Any nonresident purchaser of a boat who removes a
395 decal before permanently removing the boat from this state, or
396 defaces, changes, modifies, or alters a decal in a manner
397 affecting its expiration date before its expiration, or who
398 causes or allows the same to be done by another, will be
399 considered prima facie to have committed a fraudulent act to
400 evade the tax and will be liable for payment of the tax plus a

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401 mandatory penalty of 200 percent of the tax, and shall be liable
402 for fine and punishment as provided by law for a conviction of a
403 misdemeanor of the first degree, as provided in s. 775.082 or s.
404 775.083.

405 (VII) The department is authorized to adopt rules
406 necessary to administer and enforce this subparagraph and to
407 publish the necessary forms and instructions.

408 (VIII) The department is hereby authorized to adopt
409 emergency rules pursuant to s. 120.54(4) to administer and
410 enforce the provisions of this subparagraph.

411
412 If the nonresident purchaser fails to remove the qualifying boat
413 from this state within the maximum 180 days after purchase or a
414 nonqualifying boat or an aircraft from this state within 10 days
415 after purchase or, when the boat or aircraft is repaired or
416 altered, within 20 days after completion of such repairs or
417 alterations, or permits the boat or aircraft to return to this
418 state within 6 months after the date of departure, except as
419 provided in s. 212.08(7)(fff), or if the nonresident purchaser
420 fails to furnish the department with any of the documentation
421 required by this subparagraph within the prescribed time period,
422 the nonresident purchaser is liable for use tax on the cost
423 price of the boat or aircraft and, in addition thereto, payment
424 of a penalty to the Department of Revenue equal to the tax
425 payable. This penalty is in lieu of the penalty imposed by s.

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212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

(b) At the rate of 5.25 ~~6~~ percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state; however, for tangible property originally purchased exempt from tax for use exclusively for lease and which is converted to the owner's own use, tax may be paid on the fair market value of the property at the time of conversion. If the fair market value of the property cannot be determined, use tax at the time of conversion shall be based on the owner's acquisition cost. Under no circumstances may the aggregate amount of sales tax from leasing the property and use tax due at the time of conversion be less than the total sales tax that would have been due on the original acquisition cost paid by the owner.

(c) At the rate of 5.25 ~~6~~ percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein; however, the following special provisions apply to the lease or rental of motor vehicles and to peer-to-peer car-sharing programs:

1. When a motor vehicle is leased or rented by a motor vehicle rental company or through a peer-to-peer car-sharing program as those terms are defined in s. 212.0606(1) for a

451 period of less than 12 months:

452 a. If the motor vehicle is rented in Florida, the entire
453 amount of such rental is taxable, even if the vehicle is dropped
454 off in another state.

455 b. If the motor vehicle is rented in another state and
456 dropped off in Florida, the rental is exempt from Florida tax.

457 c. If the motor vehicle is rented through a peer-to-peer
458 car-sharing program, the peer-to-peer car-sharing program shall
459 collect and remit the applicable tax due in connection with the
460 rental.

461 2. Except as provided in subparagraph 3., for the lease or
462 rental of a motor vehicle for a period of not less than 12
463 months, sales tax is due on the lease or rental payments if the
464 vehicle is registered in this state; provided, however, that no
465 tax shall be due if the taxpayer documents use of the motor
466 vehicle outside this state and tax is being paid on the lease or
467 rental payments in another state.

468 3. The tax imposed by this chapter does not apply to the
469 lease or rental of a commercial motor vehicle as defined in s.
470 316.003(14)(a) to one lessee or rentee, or of a motor vehicle as
471 defined in s. 316.003 which is to be used primarily in the trade
472 or established business of the lessee or rentee, for a period of
473 not less than 12 months when tax was paid on the purchase price
474 of such vehicle by the lessor. To the extent tax was paid with
475 respect to the purchase of such vehicle in another state,

territory of the United States, or the District of Columbia, the Florida tax payable shall be reduced in accordance with s. 212.06(7). This subparagraph shall only be available when the lease or rental of such property is an established business or part of an established business or the same is incidental or germane to such business.

(d) At the rate of 5.25 ~~6~~ percent of the lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee, to the owner of the tangible personal property.

(e)1. At the rate of 5.25 ~~6~~ percent on charges for:

a. Prepaid calling arrangements. The tax on charges for prepaid calling arrangements shall be collected at the time of sale and remitted by the selling dealer.

(I) "Prepaid calling arrangement" has the same meaning as provided in s. 202.11.

(II) If the sale or recharge of the prepaid calling arrangement does not take place at the dealer's place of business, it shall be deemed to have taken place at the customer's shipping address or, if no item is shipped, at the customer's address or the location associated with the customer's mobile telephone number.

(III) The sale or recharge of a prepaid calling arrangement shall be treated as a sale of tangible personal property for purposes of this chapter, regardless of whether a

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501 tangible item evidencing such arrangement is furnished to the
502 purchaser, and such sale within this state subjects the selling
503 dealer to the jurisdiction of this state for purposes of this
504 subsection.

505 (IV) No additional tax under this chapter or chapter 202
506 is due or payable if a purchaser of a prepaid calling
507 arrangement who has paid tax under this chapter on the sale or
508 recharge of such arrangement applies one or more units of the
509 prepaid calling arrangement to obtain communications services as
510 described in s. 202.11(9)(b)3., other services that are not
511 communications services, or products.

512 b. The installation of telecommunication and telegraphic
513 equipment.

514 c. Electrical power or energy, except that the tax rate
515 for charges for electrical power or energy is 3.6 ~~4.35~~ percent.
516 Charges for electrical power and energy do not include taxes
517 imposed under ss. 166.231 and 203.01(1)(a)3.

518 2. Section 212.17(3), regarding credit for tax paid on
519 charges subsequently found to be worthless, is equally
520 applicable to any tax paid under this section on charges for
521 prepaid calling arrangements, telecommunication or telegraph
522 services, or electric power subsequently found to be
523 uncollectible. As used in this paragraph, the term "charges"
524 does not include any excise or similar tax levied by the Federal
525 Government, a political subdivision of this state, or a

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526 municipality upon the purchase, sale, or recharge of prepaid
527 calling arrangements or upon the purchase or sale of
528 telecommunication, television system program, or telegraph
529 service or electric power, which tax is collected by the seller
530 from the purchaser.

531 (f) At the rate of 5.25 ~~6~~ percent on the sale, rental,
532 use, consumption, or storage for use in this state of machines
533 and equipment, and parts and accessories therefor, used in
534 manufacturing, processing, compounding, producing, mining, or
535 quarrying personal property for sale or to be used in furnishing
536 communications, transportation, or public utility services.

537 (g)1. At the rate of 5.25 ~~6~~ percent on the retail price of
538 newspapers and magazines sold or used in Florida.

539 2. Notwithstanding other provisions of this chapter,
540 inserts of printed materials which are distributed with a
541 newspaper or magazine are a component part of the newspaper or
542 magazine, and neither the sale nor use of such inserts is
543 subject to tax when:

544 a. Printed by a newspaper or magazine publisher or
545 commercial printer and distributed as a component part of a
546 newspaper or magazine, which means that the items after being
547 printed are delivered directly to a newspaper or magazine
548 publisher by the printer for inclusion in editions of the
549 distributed newspaper or magazine;

550 b. Such publications are labeled as part of the designated

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newspaper or magazine publication into which they are to be inserted; and

c. The purchaser of the insert presents a resale certificate to the vendor stating that the inserts are to be distributed as a component part of a newspaper or magazine.

(h)1. A tax is imposed at the rate of 3.25 ~~4~~ percent on the charges for the use of coin-operated amusement machines. The tax shall be calculated by dividing the gross receipts from such charges for the applicable reporting period by a divisor, determined as provided in this subparagraph, to compute gross taxable sales, and then subtracting gross taxable sales from gross receipts to arrive at the amount of tax due. For counties that do not impose a discretionary sales surtax, the divisor is equal to 1.0325 ~~1.04~~; for counties that impose a 0.5 percent discretionary sales surtax, the divisor is equal to 1.0375 ~~1.045~~; for counties that impose a 1 percent discretionary sales surtax, the divisor is equal to 1.0425 ~~1.050~~; and for counties that impose a 2 percent sales surtax, the divisor is equal to 1.0525 ~~1.060~~. If a county imposes a discretionary sales surtax that is not listed in this subparagraph, the department shall make the applicable divisor available in an electronic format or otherwise. Additional divisors shall bear the same mathematical relationship to the next higher and next lower divisors as the new surtax rate bears to the next higher and next lower surtax rates for which divisors have been established. When a machine

576 is activated by a slug, token, coupon, or any similar device
577 which has been purchased, the tax is on the price paid by the
578 user of the device for such device.

579 2. As used in this paragraph, the term "operator" means
580 any person who possesses a coin-operated amusement machine for
581 the purpose of generating sales through that machine and who is
582 responsible for removing the receipts from the machine.

583 a. If the owner of the machine is also the operator of it,
584 he or she shall be liable for payment of the tax without any
585 deduction for rent or a license fee paid to a location owner for
586 the use of any real property on which the machine is located.

587 b. If the owner or lessee of the machine is also its
588 operator, he or she shall be liable for payment of the tax on
589 the purchase or lease of the machine, as well as the tax on
590 sales generated through the machine.

591 c. If the proprietor of the business where the machine is
592 located does not own the machine, he or she shall be deemed to
593 be the lessee and operator of the machine and is responsible for
594 the payment of the tax on sales, unless such responsibility is
595 otherwise provided for in a written agreement between him or her
596 and the machine owner.

597 3.a. An operator of a coin-operated amusement machine may
598 not operate or cause to be operated in this state any such
599 machine until the operator has registered with the department
600 and has conspicuously displayed an identifying certificate

601 issued by the department. The identifying certificate shall be
602 issued by the department upon application from the operator. The
603 identifying certificate shall include a unique number, and the
604 certificate shall be permanently marked with the operator's
605 name, the operator's sales tax number, and the maximum number of
606 machines to be operated under the certificate. An identifying
607 certificate shall not be transferred from one operator to
608 another. The identifying certificate must be conspicuously
609 displayed on the premises where the coin-operated amusement
610 machines are being operated.

611 b. The operator of the machine must obtain an identifying
612 certificate before the machine is first operated in the state
613 and by July 1 of each year thereafter. The annual fee for each
614 certificate shall be based on the number of machines identified
615 on the application times \$30 and is due and payable upon
616 application for the identifying device. The application shall
617 contain the operator's name, sales tax number, business address
618 where the machines are being operated, and the number of
619 machines in operation at that place of business by the operator.
620 No operator may operate more machines than are listed on the
621 certificate. A new certificate is required if more machines are
622 being operated at that location than are listed on the
623 certificate. The fee for the new certificate shall be based on
624 the number of additional machines identified on the application
625 form times \$30.

626 c. A penalty of \$250 per machine is imposed on the
627 operator for failing to properly obtain and display the required
628 identifying certificate. A penalty of \$250 is imposed on the
629 lessee of any machine placed in a place of business without a
630 proper current identifying certificate. Such penalties shall
631 apply in addition to all other applicable taxes, interest, and
632 penalties.

633 d. Operators of coin-operated amusement machines must
634 obtain a separate sales and use tax certificate of registration
635 for each county in which such machines are located. One sales
636 and use tax certificate of registration is sufficient for all of
637 the operator's machines within a single county.

638 4. The provisions of this paragraph do not apply to coin-
639 operated amusement machines owned and operated by churches or
640 synagogues.

641 5. In addition to any other penalties imposed by this
642 chapter, a person who knowingly and willfully violates any
643 provision of this paragraph commits a misdemeanor of the second
644 degree, punishable as provided in s. 775.082 or s. 775.083.

645 6. The department may adopt rules necessary to administer
646 the provisions of this paragraph.

647 (i)1. At the rate of 5.25 ~~6~~ percent on charges for all:

648 a. Detective, burglar protection, and other protection
649 services (NAICS National Numbers 561611, 561612, 561613, and
650 561621). Fingerprint services required under s. 790.06 or s.

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790.062 are not subject to the tax. Any law enforcement officer, as defined in s. 943.10, who is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer, and who is subject to the direct and immediate command of his or her law enforcement agency, and in the law enforcement officer's uniform as authorized by his or her law enforcement agency, is performing law enforcement and public safety services and is not performing detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved duties in a geographical area in which the law enforcement officer has arrest jurisdiction. Such law enforcement and public safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or "secondary employment," and irrespective of whether the officer is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when such auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

b. Nonresidential cleaning, excluding cleaning of the interiors of transportation equipment, and nonresidential building pest control services (NAICS National Numbers 561710 and 561720).

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676 2. As used in this paragraph, "NAICS" means those
677 classifications contained in the North American Industry
678 Classification System, as published in 2007 by the Office of
679 Management and Budget, Executive Office of the President.

680 3. Charges for detective, burglar protection, and other
681 protection security services performed in this state but used
682 outside this state are exempt from taxation. Charges for
683 detective, burglar protection, and other protection security
684 services performed outside this state and used in this state are
685 subject to tax.

686 4. If a transaction involves both the sale or use of a
687 service taxable under this paragraph and the sale or use of a
688 service or any other item not taxable under this chapter, the
689 consideration paid must be separately identified and stated with
690 respect to the taxable and exempt portions of the transaction or
691 the entire transaction shall be presumed taxable. The burden
692 shall be on the seller of the service or the purchaser of the
693 service, whichever applicable, to overcome this presumption by
694 providing documentary evidence as to which portion of the
695 transaction is exempt from tax. The department is authorized to
696 adjust the amount of consideration identified as the taxable and
697 exempt portions of the transaction; however, a determination
698 that the taxable and exempt portions are inaccurately stated and
699 that the adjustment is applicable must be supported by
700 substantial competent evidence.

701 5. Each seller of services subject to sales tax pursuant
702 to this paragraph shall maintain a monthly log showing each
703 transaction for which sales tax was not collected because the
704 services meet the requirements of subparagraph 3. for out-of-
705 state use. The log must identify the purchaser's name, location
706 and mailing address, and federal employer identification number,
707 if a business, or the social security number, if an individual,
708 the service sold, the price of the service, the date of sale,
709 the reason for the exemption, and the sales invoice number. The
710 monthly log shall be maintained pursuant to the same
711 requirements and subject to the same penalties imposed for the
712 keeping of similar records pursuant to this chapter.

713 (j)1. Notwithstanding any other provision of this chapter,
714 there is hereby levied a tax on the sale, use, consumption, or
715 storage for use in this state of any coin or currency, whether
716 in circulation or not, when such coin or currency:

- 717 a. Is not legal tender;
718 b. If legal tender, is sold, exchanged, or traded at a
719 rate in excess of its face value; or
720 c. Is sold, exchanged, or traded at a rate based on its
721 precious metal content.

722 2. Such tax shall be at a rate of 5.25 ~~6~~ percent of the
723 price at which the coin or currency is sold, exchanged, or
724 traded, except that, with respect to a coin or currency which is
725 legal tender of the United States and which is sold, exchanged,

or traded, such tax shall not be levied.

3. There are exempt from this tax exchanges of coins or currency which are in general circulation in, and legal tender of, one nation for coins or currency which are in general circulation in, and legal tender of, another nation when exchanged solely for use as legal tender and at an exchange rate based on the relative value of each as a medium of exchange.

4. With respect to any transaction that involves the sale of coins or currency taxable under this paragraph in which the taxable amount represented by the sale of such coins or currency exceeds \$500, the entire amount represented by the sale of such coins or currency is exempt from the tax imposed under this paragraph. The dealer must maintain proper documentation, as prescribed by rule of the department, to identify that portion of a transaction which involves the sale of coins or currency and is exempt under this subparagraph.

(k) At the rate of 5.25 ~~6~~ percent of the sales price of each gallon of diesel fuel not taxed under chapter 206 purchased for use in a vessel, except dyed diesel fuel that is exempt pursuant to s. 212.08(4)(a)4.

(n) At the rate of 2.25 ~~3~~ percent of the sales price on the retail sale of a new mobile home. As used in this paragraph, the term "new mobile home" has the same meaning as in s. 319.001.

Section 6. Subsection (2) of section 212.0501, Florida

Statutes, is amended to read:

212.0501 Tax on diesel fuel for business purposes;
purchase, storage, and use.—

(2) Each person who purchases diesel fuel for consumption,
use, or storage by a trade or business shall register as a
dealer and remit a use tax, at the rate of 5.25 ~~6~~ percent, on
the total cost price of diesel fuel consumed.

**Section 7. Section 212.05011, Florida Statutes, is amended
to read:**

212.05011 Combined rate for tax collected pursuant to ss.
203.01(1)(b)4. and 212.05(1)(e)1.c.—In complying with the
amendments to ss. 203.01 and 212.05, relating to the additional
tax on electrical power or energy, made by this act, a seller of
electrical power or energy may collect a combined rate of 6.2
~~6.95~~ percent, which consists of the 3.6 ~~4.35~~ percent and 2.6
percent required under ss. 212.05(1)(e)1.c. and 203.01(1)(b)4.,
respectively, if the provider properly reflects the tax
collected with respect to the two provisions as required in the
return to the Department of Revenue.

**Section 8. Subsection (2) of section 212.0515, Florida
Statutes, is amended to read:**

212.0515 Sales from vending machines; sales to vending
machine operators; special provisions; registration; penalties.—

(2) Notwithstanding any other provision of law, the amount
of the tax to be paid on food, beverages, or other items of

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776 tangible personal property that are sold in vending machines
777 shall be calculated by dividing the gross receipts from such
778 sales for the applicable reporting period by a divisor,
779 determined as provided in this subsection, to compute gross
780 taxable sales, and then subtracting gross taxable sales from
781 gross receipts to arrive at the amount of tax due. For counties
782 that do not impose a discretionary sales surtax, the divisor is
783 equal to the sum of 1.0570 ~~1.0645~~ for beverage and food items,
784 or 1.0584 ~~1.0659~~ for other items of tangible personal property.
785 For counties with a 0.5 percent sales surtax rate the divisor is
786 equal to the sum of 1.0611 ~~1.0686~~ for beverage and food items or
787 1.0632 ~~1.0707~~ for other items of tangible personal property; for
788 counties with a 0.75 percent sales surtax rate the divisor is
789 equal to the sum of 1.0631 ~~1.0706~~ for beverage and food items or
790 1.0652 ~~1.0727~~ for other items of tangible personal property;
791 for counties with a 1 percent sales surtax rate the divisor is
792 equal to the sum of 1.0651 ~~1.0726~~ for beverage and food items or
793 1.0674 ~~1.0749~~ for other items of tangible personal property; for
794 counties with a 1.5 percent sales surtax rate the divisor is
795 equal to the sum of 1.0692 ~~1.0767~~ for beverage and food items or
796 1.0716 ~~1.0791~~ for other items of tangible personal property; and
797 for counties with a 2 percent sales surtax rate the divisor is
798 equal to the sum of 1.0733 ~~1.0808~~ for beverage and food items or
799 1.0758 ~~1.0833~~ for other items of tangible personal property.
800 When a county imposes a surtax rate that is not listed in this

subsection, the department shall make the applicable divisor available in an electronic format or otherwise. Additional divisors shall bear the same mathematical relationship to the next higher and next lower divisors as the new surtax rate bears to the next higher and next lower surtax rates for which divisors have been established. If an operator cannot account for each type of item sold through a vending machine, the highest tax rate shall be used for all products sold through that machine.

Section 9. Subsection (2) of section 212.0506, Florida Statutes, is amended to read:

212.0506 Taxation of service warranties.—

(2) For exercising such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable at the rate of 5.25 ~~6~~ percent on the total consideration received or to be received by any person for issuing and delivering any service warranty.

Section 10. Paragraph (a) of subsection (1) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(1)(a) The aforesaid tax at the rate of 5.25 ~~6~~ percent of the retail sales price as of the moment of sale, 5.25 ~~6~~ percent of the cost price as of the moment of purchase, or 5.25 ~~6~~

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percent of the cost price as of the moment of commingling with the general mass of property in this state, as the case may be, shall be collectible from all dealers as herein defined on the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of tangible personal property or services taxable under this chapter. The full amount of the tax on a credit sale, installment sale, or sale made on any kind of deferred payment plan shall be due at the moment of the transaction in the same manner as on a cash sale.

Section 11. Paragraph (c) of subsection (11) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(11) PARTIAL EXEMPTION; FLYABLE AIRCRAFT.—

(c) The maximum tax collectible under this subsection may not exceed 5.25 ~~6~~ percent of the sales price of such aircraft. No Florida tax may be imposed on the sale of such aircraft if the state in which the aircraft will be domiciled does not allow Florida sales or use tax to be credited against its sales or use tax. Furthermore, no tax may be imposed on the sale of such

851 aircraft if the state in which the aircraft will be domiciled
852 has enacted a sales and use tax exemption for flyable aircraft
853 or if the aircraft will be domiciled outside the United States.

854 **Section 12.** (1) The Department of Revenue may, and all
855 conditions are deemed met to, adopt emergency rules pursuant to
856 s. 120.54(4), Florida Statutes, to administer this act.

857 Notwithstanding any other law, emergency rules adopted pursuant
858 to this section are effective for 6 months after adoption and
859 may be renewed during the pendency of procedures to adopt
860 permanent rules addressing the subject of the emergency rules.

861 (2) This section shall take effect upon this act becoming a
862 law and expires July 1, 2027.

863 **Section 13.** Except as otherwise provided in this act and
864 except for this section, which shall take effect upon becoming a
865 law, this act shall take effect July 1, 2025.