

1                                   A bill to be entitled  
 2           An act relating to the tax on commercial real  
 3           property; amending s. 212.031, F.S.; providing certain  
 4           exemptions from the tax imposed on rental or license  
 5           fees charged for the use of commercial real property;  
 6           providing for the future repeal of s. 212.031, F.S.,  
 7           relating to the imposition of a tax on the rental or  
 8           license fees charged for the use of commercial real  
 9           property; amending ss. 212.0598, 212.0602, 288.1258,  
 10          338.234, and 341.840, F.S.; conforming provisions to  
 11          changes made by the act; conforming cross-references;  
 12          providing effective dates.

13  
 14   Be It Enacted by the Legislature of the State of Florida:

15  
 16           Section 1.   Section 212.031, Florida Statutes, is amended  
 17   to read:

18           212.031   Tax on rental or license fee for use of real  
 19   property.—

20           (1) (a)   It is declared to be the legislative intent that  
 21   every person is exercising a taxable privilege who engages in  
 22   the business of renting, leasing, letting, or granting a license  
 23   for the use of any real property unless such property is:

- 24           1.   Assessed as agricultural property under s. 193.461.
- 25           2.   Used exclusively as dwelling units.
- 26           3.   Property subject to tax on parking, docking, or storage

27 spaces under s. 212.03(6).

28 4. Recreational property or the common elements of a  
29 condominium when subject to a lease between the developer or  
30 owner thereof and the condominium association in its own right  
31 or as agent for the owners of individual condominium units or  
32 the owners of individual condominium units. However, only the  
33 lease payments on such property shall be exempt from the tax  
34 imposed by this chapter, and any other use made by the owner or  
35 the condominium association shall be fully taxable under this  
36 chapter.

37 5. A public or private street or right-of-way and poles,  
38 conduits, fixtures, and similar improvements located on such  
39 streets or rights-of-way, occupied or used by a utility or  
40 provider of communications services, as defined by s. 202.11,  
41 for utility or communications or television purposes. For  
42 purposes of this subparagraph, the term "utility" means any  
43 person providing utility services as defined in s. 203.012. This  
44 exception also applies to property, wherever located, on which  
45 the following are placed: towers, antennas, cables, accessory  
46 structures, or equipment, not including switching equipment,  
47 used in the provision of mobile communications services as  
48 defined in s. 202.11. For purposes of this chapter, towers used  
49 in the provision of mobile communications services, as defined  
50 in s. 202.11, are considered to be fixtures.

51 6. A public street or road which is used for  
52 transportation purposes.

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

57           8.a. Property used at a port authority, as defined in s.  
58 315.02(2), exclusively for the purpose of oceangoing vessels or  
59 tugs docking, or such vessels mooring on property used by a port  
60 authority for the purpose of loading or unloading passengers or  
61 cargo onto or from such a vessel, or property used at a port  
62 authority for fueling such vessels, or to the extent that the  
63 amount paid for the use of any property at the port is based on  
64 the charge for the amount of tonnage actually imported or  
65 exported through the port by a tenant.

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

70           9. Property used as an integral part of the performance of  
71 qualified production services. As used in this subparagraph, the  
72 term "qualified production services" means any activity or  
73 service performed directly in connection with the production of  
74 a qualified motion picture, as defined in s. 212.06(1)(b), and  
75 includes:

76           a. Photography, sound and recording, casting, location  
77 managing and scouting, shooting, creation of special and optical  
78 effects, animation, adaptation (language, media, electronic, or

79 otherwise), technological modifications, computer graphics, set  
80 and stage support (such as electricians, lighting designers and  
81 operators, greensmen, prop managers and assistants, and grips),  
82 wardrobe (design, preparation, and management), hair and makeup  
83 (design, production, and application), performing (such as  
84 acting, dancing, and playing), designing and executing stunts,  
85 coaching, consulting, writing, scoring, composing,  
86 choreographing, script supervising, directing, producing,  
87 transmitting dailies, dubbing, mixing, editing, cutting,  
88 looping, printing, processing, duplicating, storing, and  
89 distributing;

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

95 c. Property management services directly related to  
96 property used in connection with the services described in sub-  
97 subparagraphs a. and b.

98  
99 This exemption will inure to the taxpayer upon presentation of  
100 the certificate of exemption issued to the taxpayer under the  
101 provisions of s. 288.1258.

102 10. Leased, subleased, licensed, or rented to a person  
103 providing food and drink concessionaire services within the  
104 premises of a convention hall, exhibition hall, auditorium,

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

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

124 12. Property used or occupied predominantly for space  
125 flight business purposes. As used in this subparagraph, "space  
126 flight business" means the manufacturing, processing, or  
127 assembly of a space facility, space propulsion system, space  
128 vehicle, satellite, or station of any kind possessing the  
129 capacity for space flight, as defined by s. 212.02(23), or  
130 components thereof, and also means the following activities

131 supporting space flight: vehicle launch activities, flight  
132 operations, ground control or ground support, and all  
133 administrative activities directly related thereto. Property  
134 shall be deemed to be used or occupied predominantly for space  
135 flight business purposes if more than 50 percent of the  
136 property, or improvements thereon, is used for one or more space  
137 flight business purposes. Possession by a landlord, lessor, or  
138 licensor of a signed written statement from the tenant, lessee,  
139 or licensee claiming the exemption shall relieve the landlord,  
140 lessor, or licensor from the responsibility of collecting the  
141 tax, and the department shall look solely to the tenant, lessee,  
142 or licensee for recovery of such tax if it determines that the  
143 exemption was not applicable.

144 13. Rented, leased, subleased, or licensed to a person  
145 providing telecommunications, data systems management, or  
146 Internet services at a publicly or privately owned convention  
147 hall, civic center, or meeting space at a public lodging  
148 establishment as defined in s. 509.013. This subparagraph  
149 applies only to that portion of the rental, lease, or license  
150 payment that is based upon a percentage of sales, revenue  
151 sharing, or royalty payments and not based upon a fixed price.  
152 This subparagraph is intended to be clarifying and remedial in  
153 nature and shall apply retroactively. This subparagraph does not  
154 provide a basis for an assessment of any tax not paid, or create  
155 a right to a refund of any tax paid, pursuant to this section  
156 before July 1, 2010.

157 (b) When a lease involves multiple use of real property  
158 wherein a part of the real property is subject to the tax  
159 herein, and a part of the property would be excluded from the  
160 tax under subparagraph (a)1., subparagraph (a)2., subparagraph  
161 (a)3., or subparagraph (a)5., the department shall determine,  
162 from the lease or license and such other information as may be  
163 available, that portion of the total rental charge which is  
164 exempt from the tax imposed by this section. The portion of the  
165 premises leased or rented by a for-profit entity providing a  
166 residential facility for the aged will be exempt on the basis of  
167 a pro rata portion calculated by combining the square footage of  
168 the areas used for residential units by the aged and for the  
169 care of such residents and dividing the resultant sum by the  
170 total square footage of the rented premises. For purposes of  
171 this section, the term "residential facility for the aged" means  
172 a facility that is licensed or certified in whole or in part  
173 under chapter 400, chapter 429, or chapter 651; or that provides  
174 residences to the elderly and is financed by a mortgage or loan  
175 made or insured by the United States Department of Housing and  
176 Urban Development under s. 202, s. 202 with a s. 8 subsidy, s.  
177 221(d)(3) or (4), s. 232, or s. 236 of the National Housing Act;  
178 or other such similar facility that provides residences  
179 primarily for the elderly.

180 (c) For the exercise of such privilege, a tax is levied in  
181 an amount equal to 6 percent of and on the total rent or license  
182 fee charged for such real property by the person charging or

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

199 1. Effective January 1, 2016, the tax imposed under this  
200 paragraph does not apply to, and shall not be imposed upon, the  
201 first \$10,000 of the total rent or license fee charged by the  
202 lessor.

203 2. Effective January 1, 2017, the tax imposed under this  
204 paragraph does not apply to, and shall not be imposed upon, the  
205 first \$20,000 of the total rent or license fee charged by the  
206 lessor.

207 3. Effective January 1, 2018, the tax imposed under this  
208 paragraph does not apply to, and shall not be imposed upon, the



209 first \$30,000 of the total rent or license fee charged by the  
210 lessor.

211 4. Effective January 1, 2019, the tax imposed under this  
212 paragraph does not apply to, and shall not be imposed upon, the  
213 first \$40,000 of the total rent or license fee charged by the  
214 lessor.

215 5. Effective January 1, 2020, the tax imposed under this  
216 paragraph does not apply to, and shall not be imposed upon, the  
217 first \$50,000 of the total rent or license fee charged by the  
218 lessor.

219 6. Effective January 1, 2021, the tax imposed under this  
220 paragraph does not apply to, and shall not be imposed upon, the  
221 first \$60,000 of the total rent or license fee charged by the  
222 lessor.

223 7. Effective January 1, 2022, the tax imposed under this  
224 paragraph does not apply to, and shall not be imposed upon, the  
225 first \$70,000 of the total rent or license fee charged by the  
226 lessor.

227 8. Effective January 1, 2023, the tax imposed under this  
228 paragraph does not apply to, and shall not be imposed upon, the  
229 first \$80,000 of the total rent or license fee charged by the  
230 lessor.

231 9. Effective January 1, 2024, the tax imposed under this  
232 paragraph does not apply to, and shall not be imposed upon, the  
233 first \$90,000 of the total rent or license fee charged by the  
234 lessor.

235 (d) When the rental or license fee of any such real  
236 property is paid by way of property, goods, wares, merchandise,  
237 services, or other thing of value, the tax shall be at the rate  
238 of 6 percent of the value of the property, goods, wares,  
239 merchandise, services, or other thing of value.

240 1. Effective January 1, 2016, the tax imposed under this  
241 paragraph does not apply to, and shall not be imposed upon, the  
242 first \$10,000 of the total rent or license fee charged by the  
243 lessor.

244 2. Effective January 1, 2017, the tax imposed under this  
245 paragraph does not apply to, and shall not be imposed upon, the  
246 first \$20,000 of the total rent or license fee charged by the  
247 lessor.

248 3. Effective January 1, 2018, the tax imposed under this  
249 paragraph does not apply to, and shall not be imposed upon, the  
250 first \$30,000 of the total rent or license fee charged by the  
251 lessor.

252 4. Effective January 1, 2019, the tax imposed under this  
253 paragraph does not apply to, and shall not be imposed upon, the  
254 first \$40,000 of the total rent or license fee charged by the  
255 lessor.

256 5. Effective January 1, 2020, the tax imposed under this  
257 paragraph does not apply to, and shall not be imposed upon, the  
258 first \$50,000 of the total rent or license fee charged by the  
259 lessor.

260 6. Effective January 1, 2021, the tax imposed under this

261 paragraph does not apply to, and shall not be imposed upon, the  
262 first \$60,000 of the total rent or license fee charged by the  
263 lessor.

264 7. Effective January 1, 2022, the tax imposed under this  
265 paragraph does not apply to, and shall not be imposed upon, the  
266 first \$70,000 of the total rent or license fee charged by the  
267 lessor.

268 8. Effective January 1, 2023, the tax imposed under this  
269 paragraph does not apply to, and shall not be imposed upon, the  
270 first \$80,000 of the total rent or license fee charged by the  
271 lessor.

272 9. Effective January 1, 2024, the tax imposed under this  
273 paragraph does not apply to, and shall not be imposed upon, the  
274 first \$90,000 of the total rent or license fee charged by the  
275 lessor.

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

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

287 not be decreased by any such progression of transactions.

288 (3) The tax imposed by this section shall be in addition  
289 to the total amount of the rental or license fee, shall be  
290 charged by the lessor or person receiving the rent or payment in  
291 and by a rental or license fee arrangement with the lessee or  
292 person paying the rental or license fee, and shall be due and  
293 payable at the time of the receipt of such rental or license fee  
294 payment by the lessor or other person who receives the rental or  
295 payment. Notwithstanding any other provision of this chapter,  
296 the tax imposed by this section on the rental, lease, or license  
297 for the use of a convention hall, exhibition hall, auditorium,  
298 stadium, theater, arena, civic center, performing arts center,  
299 or publicly owned recreational facility to hold an event of not  
300 more than 7 consecutive days' duration shall be collected at the  
301 time of the payment for that rental, lease, or license but is  
302 not due and payable to the department until the first day of the  
303 month following the last day that the event for which the  
304 payment is made is actually held, and becomes delinquent on the  
305 21st day of that month. The owner, lessor, or person receiving  
306 the rent or license fee shall remit the tax to the department at  
307 the times and in the manner hereinafter provided for dealers to  
308 remit taxes under this chapter. The same duties imposed by this  
309 chapter upon dealers in tangible personal property respecting  
310 the collection and remission of the tax; the making of returns;  
311 the keeping of books, records, and accounts; and the compliance  
312 with the rules and regulations of the department in the

313 administration of this chapter shall apply to and be binding  
314 upon all persons who manage any leases or operate real property,  
315 hotels, apartment houses, roominghouses, or tourist and trailer  
316 camps and all persons who collect or receive rents or license  
317 fees taxable under this chapter on behalf of owners or lessors.

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

322 (5) When space is subleased to a convention or industry  
323 trade show in a convention hall, exhibition hall, or auditorium,  
324 whether publicly or privately owned, the sponsor who holds the  
325 prime lease is subject to tax on the prime lease and the  
326 sublease is exempt.

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

334 (7) Utility charges subject to sales tax which are paid by  
335 a tenant to the lessor and which are part of a payment for the  
336 privilege or right to use or occupy real property are exempt  
337 from tax if the lessor has paid sales tax on the purchase of  
338 such utilities and the charges billed by the lessor to the

339 | tenant are separately stated and at the same or a lower price  
340 | than those paid by the lessor.

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

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

354 |       Section 2. Effective January 1, 2025, section 212.031,  
355 | Florida Statutes, is repealed.

356 |       Section 3. Effective January 1, 2025, subsection (2) of  
357 | section 212.0598, Florida Statutes, is amended to read:

358 |       212.0598 Special provisions; air carriers.—

359 |       (2) The basis of the tax shall be the ratio of Florida  
360 | mileage to total mileage as determined pursuant to chapter 220  
361 | and this section. The ratio shall be determined at the close of  
362 | the carrier's preceding fiscal year. However, during the fiscal  
363 | year in which the air carrier begins initial operations in this  
364 | state, the carrier may determine its mileage apportionment

365 factor based on an estimated ratio of anticipated revenue miles  
366 in this state to anticipated total revenue miles. In such cases,  
367 the air carrier shall pay additional tax or apply for a refund  
368 based on the actual ratio for that year. The applicable ratio  
369 shall be applied each month to the carrier's total systemwide  
370 gross purchases of tangible personal property and services  
371 otherwise taxable in Florida. Additionally, the ratio shall be  
372 applied each month to the carrier's total systemwide payments  
373 for the lease or rental of, or license in, real property used by  
374 the carrier substantially for aircraft maintenance if that  
375 carrier employed, on average, during the previous calendar  
376 quarter in excess of 3,000 full-time equivalent maintenance or  
377 repair employees at one maintenance base that it leases, rents,  
378 or has a license in, in this state. ~~In all other instances, the~~  
379 ~~tax on real property leased, rented, or licensed by the carrier~~  
380 ~~shall be as provided in s. 212.031.~~

381 Section 4. Effective January 1, 2025, section 212.0602,  
382 Florida Statutes, is amended to read:

383 212.0602 Education; limited exemption.—To facilitate  
384 investment in education and job training, there is also exempt  
385 from the taxes levied under this chapter, subject to the  
386 provisions of this section, the purchase or lease of materials,  
387 equipment, and other items or the license in or lease of real  
388 property by any entity, institution, or organization that is  
389 primarily engaged in teaching students to perform any of the  
390 activities or services described in former s. 212.031(1)(a)9.,

391 that conducts classes at a fixed location located in this state,  
392 that is licensed under chapter 1005, and that has at least 500  
393 enrolled students. Any entity, institution, or organization  
394 meeting the requirements of this section shall be deemed to  
395 qualify for the exemptions in former s. ~~ss.~~ 212.031(1)(a)9. and  
396 s. 212.08(5)(f) and (12), and to qualify for an exemption for  
397 its purchase or lease of materials, equipment, and other items  
398 used for education or demonstration of the school's curriculum,  
399 including supporting operations. Nothing in this section shall  
400 preclude an entity described in this section from qualifying for  
401 any other exemption provided for in this chapter.

402 Section 5. Effective January 1, 2025, subsections (2) and  
403 (3) of section 288.1258, Florida Statutes, are amended to read:

404 288.1258 Entertainment industry qualified production  
405 companies; application procedure; categories; duties of the  
406 Department of Revenue; records and reports.—

407 (2) APPLICATION PROCEDURE.—

408 (a) The Department of Revenue will review all submitted  
409 applications for the required information. Within 10 working  
410 days after the receipt of a properly completed application, the  
411 Department of Revenue will forward the completed application to  
412 the Office of Film and Entertainment for approval.

413 (b)1. The Office of Film and Entertainment shall establish  
414 a process by which an entertainment industry production company  
415 may be approved by the office as a qualified production company  
416 and may receive a certificate of exemption from the Department



417 of Revenue for the sales and use tax exemptions under ss.  
418 ~~212.031~~, 212.06~~7~~, and 212.08.

419 2. Upon determination by the Office of Film and  
420 Entertainment that a production company meets the established  
421 approval criteria and qualifies for exemption, the Office of  
422 Film and Entertainment shall return the approved application or  
423 application renewal or extension to the Department of Revenue,  
424 which shall issue a certificate of exemption.

425 3. The Office of Film and Entertainment shall deny an  
426 application or application for renewal or extension from a  
427 production company if it determines that the production company  
428 does not meet the established approval criteria.

429 (c) The Office of Film and Entertainment shall develop,  
430 with the cooperation of the Department of Revenue and local  
431 government entertainment industry promotion agencies, a  
432 standardized application form for use in approving qualified  
433 production companies.

434 1. The application form shall include, but not be limited  
435 to, production-related information on employment, proposed  
436 budgets, planned purchases of items exempted from sales and use  
437 taxes under ss. ~~212.031~~, 212.06~~7~~, and 212.08, a signed  
438 affirmation from the applicant that any items purchased for  
439 which the applicant is seeking a tax exemption are intended for  
440 use exclusively as an integral part of entertainment industry  
441 preproduction, production, or postproduction activities engaged  
442 in primarily in this state, and a signed affirmation from the

443 Office of Film and Entertainment that the information on the  
444 application form has been verified and is correct. In lieu of  
445 information on projected employment, proposed budgets, or  
446 planned purchases of exempted items, a production company  
447 seeking a 1-year certificate of exemption may submit summary  
448 historical data on employment, production budgets, and purchases  
449 of exempted items related to production activities in this  
450 state. Any information gathered from production companies for  
451 the purposes of this section shall be considered confidential  
452 taxpayer information and shall be disclosed only as provided in  
453 s. 213.053.

454 2. The application form may be distributed to applicants  
455 by the Office of Film and Entertainment or local film  
456 commissions.

457 (d) All applications, renewals, and extensions for  
458 designation as a qualified production company shall be processed  
459 by the Office of Film and Entertainment.

460 (e) In the event that the Department of Revenue determines  
461 that a production company no longer qualifies for a certificate  
462 of exemption, or has used a certificate of exemption for  
463 purposes other than those authorized by this section and chapter  
464 212, the Department of Revenue shall revoke the certificate of  
465 exemption of that production company, and any sales or use taxes  
466 exempted on items purchased or leased by the production company  
467 during the time such company did not qualify for a certificate  
468 of exemption or improperly used a certificate of exemption shall

469 become immediately due to the Department of Revenue, along with  
470 interest and penalty as provided by s. 212.12. In addition to  
471 the other penalties imposed by law, any person who knowingly and  
472 willfully falsifies an application, or uses a certificate of  
473 exemption for purposes other than those authorized by this  
474 section and chapter 212, commits a felony of the third degree,  
475 punishable as provided in ss. 775.082, 775.083, and 775.084.

476 (3) CATEGORIES.—

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

488 2. The Office of Film and Entertainment shall develop a  
489 method by which a qualified production company may annually  
490 renew a 1-year certificate of exemption for a period of up to 5  
491 years without requiring the production company to resubmit a new  
492 application during that 5-year period.

493 3. Any qualified production company may submit a new  
494 application for a 1-year certificate of exemption upon the

495 expiration of that company's certificate of exemption.

496 (b)1. A production company may be qualified for  
 497 designation as a qualified production company for a period of 90  
 498 days. Such production company shall receive a single 90-day  
 499 certificate of exemption from the Department of Revenue for the  
 500 sales and use tax exemptions under ss. ~~212.031~~, 212.06~~7~~, and  
 501 212.08, which certificate shall expire 90 days after issuance,  
 502 with extensions contingent upon approval of the Office of Film  
 503 and Entertainment. The certificate shall be surrendered to the  
 504 Department of Revenue upon its expiration.

505 2. Any production company may submit a new application for  
 506 a 90-day certificate of exemption upon the expiration of that  
 507 company's certificate of exemption.

508 Section 6. Effective January 1, 2025, section 338.234,  
 509 Florida Statutes, is amended to read:

510 338.234 Granting concessions or selling along the turnpike  
 511 system; ~~immunity from taxation.~~

512 ~~(1)~~ The department may enter into contracts or licenses  
 513 with any person for the sale of services or products or business  
 514 opportunities on the turnpike system, or the turnpike enterprise  
 515 may sell services, products, or business opportunities on the  
 516 turnpike system, which benefit the traveling public or provide  
 517 additional revenue to the turnpike system. Services, business  
 518 opportunities, and products authorized to be sold include, but  
 519 are not limited to, motor fuel, vehicle towing, and vehicle  
 520 maintenance services; food with attendant nonalcoholic

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

536 ~~(2) The effectuation of the authorized purposes of the~~  
537 ~~Strategic Intermodal System, created under ss. 339.61-339.65,~~  
538 ~~and Florida Turnpike Enterprise, created under this chapter, is~~  
539 ~~for the benefit of the people of the state, for the increase of~~  
540 ~~their commerce and prosperity, and for the improvement of their~~  
541 ~~health and living conditions; and, because the system and~~  
542 ~~enterprise perform essential government functions in~~  
543 ~~effectuating such purposes, neither the turnpike enterprise nor~~  
544 ~~any nongovernment lessee or licensee renting, leasing, or~~  
545 ~~licensing real property from the turnpike enterprise, pursuant~~  
546 ~~to an agreement authorized by this section, are required to pay~~

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547 ~~any commercial rental tax imposed under s. 212.031 on any~~  
548 ~~capital improvements constructed, improved, acquired, installed,~~  
549 ~~or used for such purposes.~~

550 Section 7. Effective January 1, 2025, paragraph (a) of  
551 subsection (3) of section 341.840, Florida Statutes, is amended  
552 to read:

553 341.840 Tax exemption.—

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

569 Section 8. Except as otherwise expressly provided in this  
570 act, this act shall take effect July 1, 2015.