

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**COMMERCE AND TOURISM**  
**Senator Montford, Chair**  
**Senator Gainer, Vice Chair**

**MEETING DATE:** Monday, January 23, 2017  
**TIME:** 4:00—6:00 p.m.  
**PLACE:** *Toni Jennings Committee Room*, 110 Senate Office Building

**MEMBERS:** Senator Montford, Chair; Senator Gainer, Vice Chair; Senators Gibson, Hutson, Latvala, Passidomo, Rodriguez, and Young

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SB 68</b> Grimsley (Identical H 173)	Tourist Development Tax; Authorizing counties imposing the tourist development tax to use those tax revenues for auditoriums that are publicly owned but operated by specified organizations under certain circumstances, etc.  CM     01/23/2017 Fav/CS CA AFT AP	Fav/CS Yeas 8 Nays 0
2	<b>SB 176</b> Passidomo (Similar H 63)	Sales and Use Tax Exemption for Feminine Hygiene Products; Exempting the sale of feminine hygiene products from the sales and use tax, etc.  CM     01/23/2017 Favorable AFT AP	Favorable Yeas 8 Nays 0
3	Discussion with Chris Hart, President & CEO of Enterprise Florida, Inc.		Discussed

Other Related Meeting Documents

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Commerce and Tourism

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BILL: CS/SB 68

INTRODUCER: The Committee on Commerce and Tourism, Senators Grimsley and Latvala

SUBJECT: Tourist Development Tax

DATE: January 23, 2017

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Askey	McKay	CM	Fav/CS
2.			CA	
3.			AFT	
4.			AP	

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Technical Changes

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**I. Summary:**

CS/SB 68 allows counties to use revenue derived from local option tourist development taxes to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote a publicly owned auditorium that is operated by a tax-exempt, non-profit organization.

**II. Present Situation:**

**Tourist Development Taxes**

Florida law permits counties to impose local option transient rental taxes on rentals or leases of accommodations for a term of six months or less.<sup>1</sup> The taxes are generally referred to as "tourist development taxes," but consist of several separate levied taxes. The taxes are:

- **1 or 2 Percent Tax:**<sup>2</sup> levied by the county's governing board at a rate of 1 or 2 percent on the total amount charged for transient rental transactions.
- **Additional 1 Percent Tax:**<sup>3</sup> levied by the county's governing board, in addition to the 1 or 2 percent tax on the total amount charged for transient rental transactions.

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<sup>1</sup> Section 125.0104, F.S.

<sup>2</sup> Section 125.0104(3)(c), F.S.

<sup>3</sup> Section 125.0104(3)(d), F.S.

Eligibility to levy the tax requires that a county must have levied the 1 or 2 percent tax for at least 3 years.

- **High Tourism Impact Tax:**<sup>4</sup> a county with high tourism impact may levy an additional 1 percent tax on the total amount charged for transient rental transactions.<sup>5</sup>
- **Professional Sports Franchise Facility Tax:**<sup>6</sup> in addition to any other tourist development taxes, a 1 percent tax on the total amount charged for transient rental transactions may be levied to pay debt service on bonds issued to finance professional sports franchise facilities, retaining spring training franchise facilities, and convention centers. These funds can also be used to promote tourism in the state.
- **Additional Professional Sports Franchise Facility Tax:**<sup>7</sup> Counties that levy the professional sports franchise facility tax may levy an additional tax no greater than 1 percent to be used for the same purposes.

Depending on a county's eligibility, the maximum tax rate varies from 3 to 6 percent. These local option taxes can be administered by the Department of Revenue or by one or more unit of local government. These taxes may be levied within a subcounty special district. If the tax is levied in a subcounty special district, the subsequent additional taxes must be levied only in that district.<sup>8</sup>

As a requirement for adopting tourist development taxes, a county's tourist development council<sup>9</sup> must prepare a plan for tourist development and present it before the governing board of the county. The plan must include the anticipated revenue derived from the tax for the first 24 months, the tax district where it will be imposed, and a list prioritizing the use of the revenue. Any changes to the plan after the levy has been enacted must be voted upon by the county's governing board.<sup>10</sup>

The revenues may be used for capital construction of tourist-related facilities, tourism promotion, and beach or shoreline maintenance. More specifically, the revenues derived from tourist development taxes are authorized to be used:<sup>11</sup>

- To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
  - Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums; or
  - Aquariums and museums that are publicly owned and operated, or owned and operated by a non-profit organization that is open to the public;
- To promote zoological parks that are publicly owned and operated or owned and operated by a non-profit organization that is open to the public;

<sup>4</sup> Section 125.0104(3)(m), F.S.

<sup>5</sup> A county may be designated as having a "high tourism impact" by the Department of Revenue as provided by s. 125.0104(3)(m)2, F.S.

<sup>6</sup> Section 125.0104(3)(l), F.S.

<sup>7</sup> Section 125.0104(3)(n), F.S.

<sup>8</sup> See ss. 125.0104(b), (d), and (l), F.S.

<sup>9</sup> Also referred to as a "tourism" development council.

<sup>10</sup> See ss. 125.0104(4), F.S. The provisions found in ss. 125.0104(4)(a)-(d), F.S., do not apply to the high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

<sup>11</sup> Section 125.0104(5)(a), F.S.

- To promote and advertise tourism in the state;
- To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies; or
- To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control.

### **Non-Profit Organizations and Tax-exemption**

A non-profit organization is generally defined as one whose purpose is something other than making a profit, usually related to a public purpose. Since “non-profit” refers to incorporation status under state law, the legal definition varies by state.<sup>12</sup> The legal format for establishing non-profit status also varies depending on state. Non-profit status formats can include non-profit corporations, unincorporated associations, and charitable trusts.

Tax-exempt status exempts a non-profit organization from paying corporate income tax on income generated from activities that are substantially related to the purposes for which the group was organized. A non-profit organization is not automatically tax-exempt; to be tax-exempt, an organization must qualify for federal income tax exemption under the Internal Revenue Code.<sup>13</sup> There are 29 types of nonprofit organizations that are exempt from some federal income taxes; most of these are charitable organizations and are known as 501(c)(3) organizations.<sup>14</sup> A non-profit organization must apply to be recognized as being tax-exempt. Non-profit organizations that are granted tax-exempt status by the Internal Revenue Service can apply and receive a Florida Consumer’s Certificate of Exemption, further exempting them from certain sales tax.

### **III. Effect of Proposed Changes:**

CS/SB 68 amends the authorized uses of revenue derived from local option tourist development taxes to include the acquisition, construction, extension, enlargement, remodel, repair, improvement, maintenance, operation, or promotion of one or more auditoriums that are publicly owned but operated by a non-profit organization that is tax-exempt under 26 U.S.C. s.501(c)(3) and within the boundaries in which the tax is levied.<sup>15</sup>

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

None.

#### **B. Public Records/Open Meetings Issues:**

None.

<sup>12</sup> Florida law regarding non-profit corporations is found in Ch. 617, F.S.

<sup>13</sup> See 26 U.S.C. s.501

<sup>14</sup> 26 U.S.C. s.501(c)(3) is the section of federal law regulating tax exemptions for charitable organizations.

<sup>15</sup> Examples of publicly owned auditoriums that are operated by 501(c)(3) non-profits include Florida Theatre in Jacksonville, Tampa Theatre, and Ruth Eckerd Hall in Clearwater.

C. Trust Funds Restrictions:

None.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

None. The bill changes the authorized use of tourist development tax revenue, not the amount of such revenue.

B. Private Sector Impact:

Unknown, but positive. A tax-exempt, non-profit organization that is operating a publicly owned auditorium could receive funds derived from tourist development tax revenues for statutorily defined purposes related to that auditorium.

C. Government Sector Impact:

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 125.0104 of the Florida Statutes.

**IX. Additional Information:**

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Commerce and Tourism on January 23, 2017:**

The CS makes technical changes for purposes of statutory organization and clarification.

B. Amendments:

None.



676892

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/23/2017	.	
	.	
	.	
	.	

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The Committee on Commerce and Tourism (Grimsley) recommended the following:

**Senate Amendment**

Delete lines 21 - 27

and insert:

a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied; ~~or~~

b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to



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11 26 U.S.C. s. 501(c)(3) and open to the public, within the  
12 boundaries of the county or subcounty special taxing district in  
13 which the tax is levied; or  
14 c.b. Aquariums or museums that are publicly owned and

By Senator Grimsley

26-00138A-17

201768\_\_

1 A bill to be entitled  
 2 An act relating to the tourist development tax;  
 3 amending s. 125.0104, F.S.; authorizing counties  
 4 imposing the tourist development tax to use those tax  
 5 revenues for auditoriums that are publicly owned but  
 6 operated by specified organizations under certain  
 7 circumstances; providing an effective date.  
 8  
 9 Be It Enacted by the Legislature of the State of Florida:  
 10  
 11 Section 1. Paragraph (a) of subsection (5) of section  
 12 125.0104, Florida Statutes, is amended to read:  
 13 125.0104 Tourist development tax; procedure for levying;  
 14 authorized uses; referendum; enforcement.—  
 15 (5) AUTHORIZED USES OF REVENUE.—  
 16 (a) All tax revenues received pursuant to this section by a  
 17 county imposing the tourist development tax shall be used by  
 18 that county for the following purposes only:  
 19 1. To acquire, construct, extend, enlarge, remodel, repair,  
 20 improve, maintain, operate, or promote one or more:  
 21 a. Auditoriums, Publicly owned and operated convention  
 22 centers, sports stadiums, sports arenas, or coliseums that are  
 23 publicly owned and operated, or auditoriums that are publicly  
 24 owned but operated by 26 U.S.C. s. 501(c) (3) organizations and  
 25 open to the public, within the boundaries of the county or  
 26 subcounty special taxing district in which the tax is levied; or  
 27 b. Aquariums or museums that are publicly owned and  
 28 operated or owned and operated by not-for-profit organizations  
 29 and open to the public, within the boundaries of the county or  
 30 subcounty special taxing district in which the tax is levied;  
 31 2. To promote zoological parks that are publicly owned and  
 32 operated or owned and operated by not-for-profit organizations

Page 1 of 3

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

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33 and open to the public;  
 34 3. To promote and advertise tourism in this state and  
 35 nationally and internationally; however, if tax revenues are  
 36 expended for an activity, service, venue, or event, the  
 37 activity, service, venue, or event must have as one of its main  
 38 purposes the attraction of tourists as evidenced by the  
 39 promotion of the activity, service, venue, or event to tourists;  
 40 4. To fund convention bureaus, tourist bureaus, tourist  
 41 information centers, and news bureaus as county agencies or by  
 42 contract with the chambers of commerce or similar associations  
 43 in the county, which may include any indirect administrative  
 44 costs for services performed by the county on behalf of the  
 45 promotion agency; or  
 46 5. To finance beach park facilities or beach improvement,  
 47 maintenance, renourishment, restoration, and erosion control,  
 48 including shoreline protection, enhancement, cleanup, or  
 49 restoration of inland lakes and rivers to which there is public  
 50 access as those uses relate to the physical preservation of the  
 51 beach, shoreline, or inland lake or river. However, any funds  
 52 identified by a county as the local matching source for beach  
 53 renourishment, restoration, or erosion control projects included  
 54 in the long-range budget plan of the state's Beach Management  
 55 Plan, pursuant to s. 161.091, or funds contractually obligated  
 56 by a county in the financial plan for a federally authorized  
 57 shore protection project may not be used or loaned for any other  
 58 purpose. In counties of fewer than 100,000 population, up to 10  
 59 percent of the revenues from the tourist development tax may be  
 60 used for beach park facilities.  
 61

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62 Subparagraphs 1. and 2. may be implemented through service  
63 contracts and leases with lessees that have sufficient expertise  
64 or financial capability to operate such facilities.

65 Section 2. This act shall take effect July 1, 2017.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-23-2017

Meeting Date

68

Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name Brian Pitts

Job Title Trustee

Address 1119 Newton Ave S  
Street

Phone 727/897-9291

St Petersburg FL 33705  
City State Zip

Email justice2jesus@yahoo.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Justice-2-Jesus

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/23/17

Meeting Date

68

Bill Number (if applicable)

Topic Senate Bill 68 - Tourist Development Taxes

Amendment Barcode (if applicable)

Name Andy Palmer

Job Title Lobbyist

Address 119 S Monroe St, Suite 200

Phone 850-205-9000

Street

Tallahassee

FL

32301

City

State

Zip

Email andy.palmer@MHDFirm.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida Restaurant and Lodging Association

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Commerce and Tourism

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BILL: SB 176

INTRODUCER: Senator Passidomo and others

SUBJECT: Sales and Use Tax Exemption for Feminine Hygiene Products

DATE: January 20, 2017

REVISED: 1/24/17

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	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Little	McKay	CM	<b>Favorable</b>
2.			AFT	
3.			AP	

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**I. Summary:**

SB 176 exempts the sale of feminine hygiene products from state sales and use tax. The Revenue Estimating Conference has not yet determined the fiscal impact of the bill.

The bill provides an effective date of January 1, 2018.

**II. Present Situation:**

**Florida Sales and Use Tax**

Florida levies a six percent state sales and use tax on the sale or rental of most tangible personal property, admissions, rentals of transient accommodations, rental of commercial real estate, and a limited number of services.<sup>1</sup> In addition to the six percent state sales tax, Florida law authorizes counties to levy a discretionary sales surtax.<sup>2</sup> Sales tax is added to the price of taxable goods or services and the tax is collected from the purchaser at the time of sale.

Chapter 212, F.S., contains statutory provisions that authorize the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances. There are currently more than 200 different exemptions, exclusions, deductions, and credits from sales and use tax.<sup>3</sup> Medical products and supplies considered necessary to human health are among the items exempt from sales and use tax.<sup>4</sup> Common household remedies used in the cure, mitigation, treatment, or prevention of illness or

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<sup>1</sup> Chapter 212, F.S.

<sup>2</sup> Sections 212.054 and 212.055, F.S.

<sup>3</sup> Florida Revenue Estimating Conference, *Florida Tax Handbook*, (2016), available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2016.pdf> (last visited Jan. 12, 2017).

<sup>4</sup> Section 212.08(2)(a), F.S.

disease are also exempt from sales and use tax.<sup>5</sup> Cosmetics and toilet articles are not exempt from sales and use tax.<sup>6</sup>

### **Feminine Hygiene Products and Sales Tax Exemption**

Feminine hygiene products are products used to absorb or contain menstrual flow. These products include tampons, sanitary napkins, panty liners, and menstrual cups. Feminine hygiene products are currently subject to state sales and use tax.

However, in 1977, feminine hygiene products were added to the list of medical items exempt from sales and use tax.<sup>7</sup> In 1986, feminine hygiene products were removed from the list of exempt medical items and a study commission was created to review the public policy and fiscal impact of sales tax exemptions.<sup>8</sup> In 1987, the Sales and Tax Exemption Study Commission reviewed the fiscal impact of levying sales tax on feminine hygiene products and estimated the taxation would generate \$2.6 million additional taxes in 1987-1988 and \$3.9 million additional taxes in 1988-1989.<sup>9</sup>

In 2016, a class action lawsuit was filed in Leon County, Florida to challenge the state sales tax levied on the sale of feminine hygiene products.<sup>10</sup> The plaintiffs argue that feminine hygiene products are necessary for women's health and should be exempt as common household remedies.<sup>11</sup> The plaintiffs seek declaratory and injunctive relief, along with a refund of taxes.<sup>12</sup>

### ***Other States***

Currently, thirteen states do not impose sales and use tax on the sale of feminine hygiene products. Five of those states do not impose a state sales tax at all.<sup>13</sup> Illinois,<sup>14</sup> Maryland,<sup>15</sup> Massachusetts,<sup>16</sup> Pennsylvania,<sup>17</sup> Minnesota,<sup>18</sup> New Jersey,<sup>19</sup> Connecticut,<sup>20</sup> and New York,<sup>21</sup> have passed legislation to specifically exempt the sale of feminine hygiene products from sales and use tax.

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<sup>5</sup> *Id.*

<sup>6</sup> The Department of Business and Professional Regulation is responsible for prescribing and approving a list of common household remedies, which is then certified by the Department of Revenue. Section 212.08(2)(a), F.S.

<sup>7</sup> Ch. 77-193, Laws of Fla.

<sup>8</sup> Ch. 86-166, Laws of Fla.

<sup>9</sup> Sales Tax Exemption Study Commission, *Report and Recommendations of the Sales Tax Exemption Study Commission* (April, 1987).

<sup>10</sup> *Wendell v. Florida Dep't. of Rev.*, No. 2016 CA 001526 (Fla. Leon Cty. Ct. July 7, 2016).

<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

<sup>13</sup> Alaska, Delaware, Montana, New Hampshire, and Oregon do not impose state sales tax.

<sup>14</sup> 35 Ill. Comp. Stat. 110/3-5 (2016).

<sup>15</sup> Md. Tax-Gen. Code Ann., §11-211 (2016).

<sup>16</sup> Mass. Gen. Laws ch. 64H, § 6 (2016).

<sup>17</sup> 72 Pa. Cons. Stat. § 7204 (2016).

<sup>18</sup> Minn. Stat. §297A.67 (2016).

<sup>19</sup> N.J. Stat. Ann. § 54:32B-8.1 (2016).

<sup>20</sup> Conn. Gen. Stat. § 12-412 (2016).

<sup>21</sup> N.Y. Tax Law §1115 (2016).

### III. Effect of Proposed Changes:

The bill creates a sales tax exemption for the sale of feminine hygiene products. The bill also defines “feminine hygiene product” as “a product used to absorb or contain menstrual flow, including, but not limited to, tampons, sanitary napkins, panty liners, and menstrual cups.”

The bill provides an effective date of January 1, 2018.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

Article VII, section 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds or that limit their ability to raise revenue or receive state tax revenue.

Subsection (b) of Article VII, section 18 of the Florida Constitution provides that, except upon approval by each house of the Legislature by two-thirds vote of its membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, these requirements do not apply to laws that have an insignificant fiscal impact on local governments, which for Fiscal Year 2016-2017, is \$2 million or less.<sup>22,23,24</sup>

#### B. Public Records/Open Meetings Issues:

None.

#### C. Trust Funds Restrictions:

None.

### V. Fiscal Impact Statement:

#### A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet determined the fiscal impact of the bill.<sup>25</sup> However, the bill will presumably have a negative fiscal impact on General Revenue and local revenue, on a recurring basis.

<sup>22</sup> FLA. CONST. art. VII, s. 18(d).

<sup>23</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See Florida Senate Committee on Community Affairs, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Jan. 17, 2017).

<sup>24</sup> Based on the Demographic Estimating Conference’s population adopted on November 1, 2016. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited Jan. 15, 2017).

<sup>25</sup> The Revenue Estimating Conference has added Feminine Hygiene Products to the Jan. 20, 2017 Impact Conference Agenda.

**B. Private Sector Impact:**

Indeterminate, but positive. Individuals will see a reduction in the cost of purchasing feminine hygiene products.

**C. Government Sector Impact:**

The Department of Revenue estimates the cost associated with notifying businesses of the sales tax exemption, by mailing and printing a Tax Information Publication (TIP), will be approximately \$89,633.<sup>26</sup>

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill creates section 212.08(7)(ooo) of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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<sup>26</sup> Department of Revenue, *Senate Bill 176 Fiscal Analysis* (Jan. 12, 2017) (on file with the Senate Commerce and Tourism Committee).



By Senator Passidomo

28-00007-17

2017176\_\_

1 A bill to be entitled  
 2 An act relating to a sales and use tax exemption for  
 3 feminine hygiene products; amending s. 212.08, F.S.;  
 4 exempting the sale of feminine hygiene products from  
 5 the sales and use tax; defining the term "feminine  
 6 hygiene product"; providing an effective date.  
 7  
 8 Be It Enacted by the Legislature of the State of Florida:  
 9  
 10 Section 1. Paragraph (ooo) is added to subsection (7) of  
 11 section 212.08, Florida Statutes, to read:  
 12 212.08 Sales, rental, use, consumption, distribution, and  
 13 storage tax; specified exemptions.—The sale at retail, the  
 14 rental, the use, the consumption, the distribution, and the  
 15 storage to be used or consumed in this state of the following  
 16 are hereby specifically exempt from the tax imposed by this  
 17 chapter.  
 18 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 19 entity by this chapter do not inure to any transaction that is  
 20 otherwise taxable under this chapter when payment is made by a  
 21 representative or employee of the entity by any means,  
 22 including, but not limited to, cash, check, or credit card, even  
 23 when that representative or employee is subsequently reimbursed  
 24 by the entity. In addition, exemptions provided to any entity by  
 25 this subsection do not inure to any transaction that is  
 26 otherwise taxable under this chapter unless the entity has  
 27 obtained a sales tax exemption certificate from the department  
 28 or the entity obtains or provides other documentation as  
 29 required by the department. Eligible purchases or leases made  
 30 with such a certificate must be in strict compliance with this  
 31 subsection and departmental rules, and any person who makes an  
 32 exempt purchase with a certificate that is not in strict

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28-00007-17

2017176\_\_

33 compliance with this subsection and the rules is liable for and  
 34 shall pay the tax. The department may adopt rules to administer  
 35 this subsection.  
 36 (ooo) Feminine hygiene products.—The sale of a feminine  
 37 hygiene product is exempt from the tax imposed by this chapter.  
 38 As used in this paragraph, the term "feminine hygiene product"  
 39 means a product used to absorb or contain menstrual flow,  
 40 including, but not limited to, tampons, sanitary napkins, panty  
 41 liners, and menstrual cups.  
 42 Section 2. This act shall take effect January 1, 2018.

Page 2 of 2

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/23/2017  
Meeting Date

1768  
Bill Number (if applicable)

Topic \_\_\_\_\_

Amendment Barcode (if applicable)

Name BRIAN PITTS

Job Title Trustee

Address 1119 Newton Ave S  
Street

Phone 727/897-9291

St Petersburg FL 33705  
City State Zip

Email justice2jesus@yahoo.com

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Justice-2-Jesus

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/23/17

Meeting Date

SB 176

Bill Number (if applicable)

Topic Sales and Use Tax

Amendment Barcode (if applicable)

Name Melissa Rambon

Job Title VP Govt Affairs

Address 2275 Adams St.

Phone \_\_\_\_\_

Street

Tallahassee

FL

32301

Email Melissa@PRF.org

City

State

Zip

Speaking:  For  Against  Information

Waive Speaking:  In Support  Against  
(The Chair will read this information into the record.)

Representing Florida Retail Federation

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.





# Florida Senate Committee on Commerce and Tourism

January 23, 2017  
Chris Hart IV  
President and CEO  
Enterprise Florida, Inc.



# About Enterprise Florida, Inc. (EFI)



- Enterprise Florida, Inc. (EFI) is a public-private partnership between Florida's business and government leaders and is the principal economic development organization for Florida.
  - Created by the Legislature in 1996. (*F.S. 288.901*)
  - EFI's mission is to ***expand and diversify the state's economy through job creation.***

# 3 Core Functions



- **International Trade and Development**

- *Our International Trade & Development programs **help small businesses grow.***
  - Promote Florida as a Worldwide Business Destination
  - Help Florida Companies Find new Clients and Markets
  - Provide Trade Counseling and Education to Florida Companies

- **Business Development**

- *Business Development positions Florida to **retain jobs and aggressively compete for expansion and recruitment of new investment and job-generating projects.***
  - Outreach & Lead Generation
  - Project Management & Sector Development

- **Marketing**

- *EFI markets Florida as **the best place to do business.***
  - In-state, National and International Marketing & Communications
  - Print, Digital, Out-of-Home & Social Media Promotion of Florida's Business Advantages

# Enterprise Florida Today...



- Our mission is to bring good, high-paying jobs to Florida families.
  - *...while providing the best return on investment (ROI) for our shareholders, the Florida taxpayers.*
- **Right-Sized Organization**
  - *EFI-wide Restructure*



# EFI State Support FY 2016-17



EFI Operations	\$8.4 million
International Programs	\$4.55 million
International Offices	\$2.05 million
Business Marketing	\$8.5 million
TOTAL	\$23.5 million



**ENTERPRISE  
FLORIDA** <sup>SM</sup>

**Q&A**

[ENTERPRISEFLORIDA.COM](http://ENTERPRISEFLORIDA.COM)

# CourtSmart Tag Report

Room: EL 110 Case No.:  
Caption: Florida Senate Committee on Commerce and Tourism

Type:  
Judge:

Started: 1/23/2017 4:00:04 PM  
Ends: 1/23/2017 5:04:06 PM Length: 01:04:03

4:00:02 PM Meeting Called To Order  
4:00:13 PM Roll Call  
4:00:21 PM Quorum Present  
4:01:00 PM Pledge  
4:01:04 PM Tab 1  
4:01:25 PM Tourist Development Tax  
4:01:33 PM Senator Montford calls upon Senator Latvala  
4:01:48 PM Senator Latvala  
4:02:08 PM Any amendments?  
4:02:21 PM Amendment 676892  
4:02:32 PM Technical Amendment  
4:02:38 PM Sen. Latvala  
4:02:45 PM Amendment passes  
4:03:40 PM Brian Pitts, Justice 2 Jesus, speaks  
4:05:11 PM Chairman calls on Andy Palmer  
4:06:13 PM Latvala Closes  
4:06:20 PM Roll call for CS SB 68  
4:06:34 PM Reported favorably  
4:06:51 PM Tab 2  
4:06:55 PM Senator Passidomo  
4:07:06 PM Senator Passidomo speaks on bill SB 176  
4:07:25 PM Sales Tax Exemption for Feminine Hygiene Products  
4:07:47 PM Senator Latvala questions  
4:07:53 PM Senator Passidomo answers  
4:08:15 PM Senator Latvala  
4:08:35 PM Senator Passidomo  
4:09:19 PM Any more questions?  
4:09:27 PM Senator Montford calls on Brian Pitts  
4:09:46 PM Brian Pitts representing Justice-2-Jesus  
4:13:15 PM Senator Latvala  
4:14:14 PM Melissa Ramba with the Retail Federation  
4:14:48 PM Senator Montford calls on Senator Rodriguez  
4:15:24 PM Senator Montford Calls on Senator Passidomo  
4:16:25 PM Roll Call SB176  
4:16:38 PM Bill is reported favorably  
4:16:57 PM Tab 3  
4:17:01 PM Discussion with Chris Hart, President & CEO of Enterprise Florida, INC  
4:18:00 PM Senator Montford calls upon Mr.Hart  
4:26:35 PM Any questions?  
4:27:35 PM Senator Young questions  
4:27:49 PM Mr. Hart answers  
4:29:32 PM Senator Young  
4:30:34 PM Mr.Hart answers  
4:30:44 PM Senator Latvala questions  
4:31:43 PM Senator Rodriguez questions  
4:33:21 PM Mr.Hart answers  
4:35:33 PM Senator Rodriguez speaks  
4:36:38 PM Mr.Hart  
4:38:12 PM Senator Rodriguez  
4:39:25 PM Senator Latvala questions  
4:41:53 PM Mr.Hart answers  
4:44:04 PM Senator Passidomo speaks

**4:45:44 PM** Mr.Hart answers  
**4:46:45 PM** Senator Gibson speaks  
**4:47:18 PM** Mr.Hart  
**4:48:18 PM** Senator Rodriguez  
**4:48:49 PM** Mr.Hart  
**4:53:05 PM** Any other questions?  
**4:54:04 PM** Senator Montford questions  
**4:54:11 PM** Mr.Hart answers  
**4:55:19 PM** Senator Montford  
**4:56:19 PM** Mr.Hart answers  
**4:57:07 PM** Mr.Montford  
**4:58:06 PM** Mr.Hart  
**5:00:14 PM** Any questions?  
**5:01:15 PM** Senator Gainer questions  
**5:01:20 PM** Mr.Hart answers  
**5:02:15 PM** Senator Gainer speaks  
**5:03:14 PM** Any other questions?  
**5:03:23 PM** Senator Montford thanks Mr.Hart  
**5:03:33 PM** Mr.Hart closes  
**5:03:54 PM** Meeting Adjourned