

Bill No. CS for SB 338

Amendment No. ____

CHAMBER ACTION

Senate

House

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Senator Sullivan moved the following amendment:

Senate Amendment (with title amendment)

On page 4, between lines 15 and 16,

insert:

Section 2. Paragraph (o) of subsection (7) of section 212.08, Florida Statutes, is amended to read:

(o) Religious, charitable, scientific, educational, and veterans' institutions and organizations.--

1. There are exempt from the tax imposed by this chapter transactions involving:

a. Sales or leases directly to churches or sales or leases of tangible personal property by churches;

b. Sales or leases to nonprofit religious, nonprofit charitable, nonprofit scientific, or nonprofit educational institutions when used in carrying on their customary nonprofit religious, nonprofit charitable, nonprofit scientific, or nonprofit educational activities, including church cemeteries; and

c. Sales or leases to the state headquarters of

Bill No. CS for SB 338

Amendment No. ____

1 qualified veterans' organizations and the state headquarters
 2 of their auxiliaries when used in carrying on their customary
 3 veterans' organization activities. If a qualified veterans'
 4 organization or its auxiliary does not maintain a permanent
 5 state headquarters, then transactions involving sales or
 6 leases to such organization and used to maintain the office of
 7 the highest ranking state official are exempt from the tax
 8 imposed by this chapter.

9 2. The provisions of this section authorizing
 10 exemptions from tax shall be strictly defined, limited, and
 11 applied in each category as follows:

12 a. "Religious institutions" means churches,
 13 synagogues, and established physical places for worship at
 14 which nonprofit religious services and activities are
 15 regularly conducted and carried on. The term "religious
 16 institutions" includes nonprofit corporations the sole purpose
 17 of which is to provide free transportation services to church
 18 members, their families, and other church attendees. The term
 19 "religious institutions" also includes state, district, or
 20 other governing or administrative offices the function of
 21 which is to assist or regulate the customary activities of
 22 religious organizations or members. The term "religious
 23 institutions" also includes any nonprofit corporation which is
 24 qualified as nonprofit pursuant to s. 501(c)(3), Internal
 25 Revenue Code of 1986, as amended, which owns and operates a
 26 Florida television station, at least 90 percent of the
 27 programming of which station consists of programs of a
 28 religious nature, and the financial support for which,
 29 exclusive of receipts for broadcasting from other nonprofit
 30 organizations, is predominantly from contributions from the
 31 general public. The term "religious institutions" also

Bill No. CS for SB 338

Amendment No. ____

1 includes any nonprofit corporation which is qualified as
2 nonprofit pursuant to s. 501(c)(3), Internal Revenue Code of
3 1986, as amended, which provides regular religious services to
4 Florida state prisoners and which from its own established
5 physical place of worship, operates a ministry providing
6 worship and services of a charitable nature to the community
7 on a weekly basis.

8 b. "Charitable institutions" means only nonprofit
9 corporations qualified as nonprofit pursuant to s. 501(c)(3),
10 Internal Revenue Code of 1954, as amended, and other nonprofit
11 entities, the sole or primary function of which is to provide,
12 or to raise funds for organizations which provide, one or more
13 of the following services if a reasonable percentage of such
14 service is provided free of charge, or at a substantially
15 reduced cost, to persons, animals, or organizations that are
16 unable to pay for such service:

17 (I) Medical aid for the relief of disease, injury, or
18 disability;

19 (II) Regular provision of physical necessities such as
20 food, clothing, or shelter;

21 (III) Services for the prevention of or rehabilitation
22 of persons from alcoholism or drug abuse; the prevention of
23 suicide; or the alleviation of mental, physical, or sensory
24 health problems;

25 (IV) Social welfare services including adoption
26 placement, child care, community care for the elderly, and
27 other social welfare services which clearly and substantially
28 benefit a client population which is disadvantaged or suffers
29 a hardship;

30 (V) Medical research for the relief of disease,
31 injury, or disability;

Bill No. CS for SB 338

Amendment No. ____

1 (VI) Legal services; or

2 (VII) Food, shelter, or medical care for animals or
3 adoption services, cruelty investigations, or education
4 programs concerning animals;

5
6 and the term includes groups providing volunteer staff to
7 organizations designated as charitable institutions under this
8 sub-subparagraph; nonprofit organizations the sole or primary
9 purpose of which is to coordinate, network, or link other
10 institutions designated as charitable institutions under this
11 sub-subparagraph with those persons, animals, or organizations
12 in need of their services; and nonprofit national, state,
13 district, or other governing, coordinating, or administrative
14 organizations the sole or primary purpose of which is to
15 represent or regulate the customary activities of other
16 institutions designated as charitable institutions under this
17 sub-subparagraph. Notwithstanding any other requirement of
18 this section, any blood bank that relies solely upon volunteer
19 donations of blood and tissue, that is licensed under chapter
20 483, and that qualifies as tax exempt under s. 501(c)(3) of
21 the Internal Revenue Code constitutes a charitable institution
22 and is exempt from the tax imposed by this chapter. Sales to a
23 health system foundation, qualified as nonprofit pursuant to
24 s. 501(c)(3), Internal Revenue Code of 1986, as amended, which
25 filed an application for exemption with the department prior
26 to November 15, 1997 ~~April 5, 1997~~, and which application is
27 subsequently approved, shall be exempt as to any unpaid taxes
28 on purchases made from November 14, 1990 ~~January 1, 1994~~, to
29 December 31, 1997 ~~June 1, 1997~~.

30 c. "Scientific organizations" means scientific
31 organizations which hold current exemptions from federal

Bill No. CS for SB 338

Amendment No. ____

1 income tax under s. 501(c)(3) of the Internal Revenue Code and
2 also means organizations the purpose of which is to protect
3 air and water quality or the purpose of which is to protect
4 wildlife and which hold current exemptions from the federal
5 income tax under s. 501(c)(3) of the Internal Revenue Code.

6 d. "Educational institutions" means state
7 tax-supported or parochial, church and nonprofit private
8 schools, colleges, or universities which conduct regular
9 classes and courses of study required for accreditation by, or
10 membership in, the Southern Association of Colleges and
11 Schools, the Department of Education, the Florida Council of
12 Independent Schools, or the Florida Association of Christian
13 Colleges and Schools, Inc., or nonprofit private schools which
14 conduct regular classes and courses of study accepted for
15 continuing education credit by a Board of the Division of
16 Medical Quality Assurance of the Department of Business and
17 Professional Regulation or which conduct regular classes and
18 courses of study accepted for continuing education credit by
19 the American Medical Association. Nonprofit libraries, art
20 galleries, performing arts centers that provide educational
21 programs to school children, which programs involve
22 performances or other educational activities at the performing
23 arts center and serve a minimum of 50,000 school children a
24 year, and museums open to the public are defined as
25 educational institutions and are eligible for exemption. The
26 term "educational institutions" includes private nonprofit
27 organizations the purpose of which is to raise funds for
28 schools teaching grades kindergarten through high school,
29 colleges, and universities. The term "educational
30 institutions" includes any nonprofit newspaper of free or paid
31 circulation primarily on university or college campuses which

Bill No. CS for SB 338

Amendment No. ____

1 holds a current exemption from federal income tax under s.
2 501(c)(3) of the Internal Revenue Code, and any educational
3 television or radio network or system established pursuant to
4 s. 229.805 or s. 229.8051 and any nonprofit television or
5 radio station which is a part of such network or system and
6 which holds a current exemption from federal income tax under
7 s. 501(c)(3) of the Internal Revenue Code. The term
8 "educational institutions" also includes state, district, or
9 other governing or administrative offices the function of
10 which is to assist or regulate the customary activities of
11 educational organizations or members. The term "educational
12 institutions" also includes a nonprofit educational cable
13 consortium which holds a current exemption from federal income
14 tax under s. 501(c)(3) of the Internal Revenue Code of 1986,
15 as amended, whose primary purpose is the delivery of
16 educational and instructional cable television programming and
17 whose members are composed exclusively of educational
18 organizations which hold a valid consumer certificate of
19 exemption and which are either an educational institution as
20 defined in this sub-subparagraph, or qualified as a nonprofit
21 organization pursuant to s. 501(c)(3) of the Internal Revenue
22 Code of 1986, as amended.

23 e. "Veterans' organizations" means nationally
24 chartered or recognized veterans' organizations, including,
25 but not limited to, Florida chapters of the Paralyzed Veterans
26 of America, Catholic War Veterans of the U.S.A., Jewish War
27 Veterans of the U.S.A., and the Disabled American Veterans,
28 Department of Florida, Inc., which hold current exemptions
29 from federal income tax under s. 501(c)(4) or (19) of the
30 Internal Revenue Code.

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Bill No. CS for SB 338

Amendment No. ____

1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 1, line 11, after the semicolon

4

5 insert:

6 amending s. 212.08, F.S.; providing an
7 exemption from sales tax for sales to a health
8 system foundation during specified years;

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