

By Representative Garcia

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.;
4 providing an exemption for people mover systems
5 and parts thereof sold to certain contractors;
6 providing an exemption for the purchase of
7 component parts by, and other manufacturing
8 costs incurred by, certain manufacturers,
9 fabricators, and contractors of such systems;
10 providing definitions; providing an effective
11 date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraph (ggg) is added to subsection (7)
16 of section 212.08, Florida Statutes, to read:

17 212.08 Sales, rental, use, consumption, distribution,
18 and storage tax; specified exemptions.--The sale at retail,
19 the rental, the use, the consumption, the distribution, and
20 the storage to be used or consumed in this state of the
21 following are hereby specifically exempt from the tax imposed
22 by this chapter.

23 (7) MISCELLANEOUS EXEMPTIONS.--

24 (ggg) People mover systems.--People mover systems, and
25 parts thereof, which are sold to contractors employed either
26 directly by or as agents for the Federal Government, the
27 state, a county, a municipality, a political subdivision of
28 the state, or the public operator of a public-use airport, are
29 exempt from the tax imposed by this chapter, whether or not
30 they go into or become part of public works. Manufacturers,
31 fabricators, and contractors of such people mover systems that

1 also install such systems or parts thereof are exempt from the
2 tax imposed by this chapter on the purchase of component parts
3 and all other manufacturing or fabrication costs for such
4 people mover systems. As used in this paragraph, "people mover
5 systems" includes wheeled passenger vehicles and related
6 control and power distribution systems which are part of a
7 transportation system for use by the general public,
8 regardless of whether such vehicles are operator-controlled or
9 driverless, self-propelled or propelled by external power and
10 control systems, or conducted on roads, rails, guidebeams, or
11 other permanent structures which are an integral part of such
12 transportation system. "Related control and power distribution
13 system" includes any electrical or electronic control or
14 signaling equipment, but does not include the embedded wiring,
15 conduits, or cabling used to transmit electrical or electronic
16 signals among such control equipment, power distribution
17 equipment, signaling equipment, and wheeled vehicles. The
18 department may establish a form that a contractor may submit
19 to suppliers of people mover systems or parts thereof to
20 certify the contractor's eligibility for the exemption
21 provided by this paragraph.

22
23 Exemptions provided to any entity by this subsection shall not
24 inure to any transaction otherwise taxable under this chapter
25 when payment is made by a representative or employee of such
26 entity by any means, including, but not limited to, cash,
27 check, or credit card even when that representative or
28 employee is subsequently reimbursed by such entity.

29 Section 2. This act shall take effect upon becoming a
30 law.

31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

HOUSE SUMMARY

Provides a sales tax exemption for people mover systems and parts thereof sold to certain government contractors, and for the purchase of component parts by, and other manufacturing costs incurred by, certain manufacturers, fabricators, and contractors of such systems.