

Bill No. CS for SB 1176

Amendment No. \_\_\_\_ Barcode 174206

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senator Wise moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 On page 61, between lines 16 and 17,

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16 insert:

17 Section 42. Paragraph (t) of subsection (7) of section  
18 212.08, Florida Statutes, is amended to read:

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

25 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to  
26 any entity by this chapter do not inure to any transaction  
27 that is otherwise taxable under this chapter when payment is  
28 made by a representative or employee of the entity by any  
29 means, including, but not limited to, cash, check, or credit  
30 card, even when that representative or employee is  
31 subsequently reimbursed by the entity. In addition, exemptions

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1 provided to any entity by this subsection do not inure to any  
2 transaction that is otherwise taxable under this chapter  
3 unless the entity has obtained a sales tax exemption  
4 certificate from the department or the entity obtains or  
5 provides other documentation as required by the department.  
6 Eligible purchases or leases made with such a certificate must  
7 be in strict compliance with this subsection and departmental  
8 rules, and any person who makes an exempt purchase with a  
9 certificate that is not in strict compliance with this  
10 subsection and the rules is liable for and shall pay the tax.  
11 The department may adopt rules to administer this subsection.

12 (t) Boats temporarily docked in state.--

13 1. Notwithstanding the provisions of chapter 328,  
14 pertaining to the registration of vessels, a boat upon which  
15 the state sales or use tax has not been paid is exempt from  
16 the use tax under this chapter if it enters and remains in  
17 this state for any reason for a period not to exceed a total  
18 of 20 days in any calendar year calculated from the date of  
19 first dockage or slippage at a facility, registered with the  
20 department, that rents dockage or slippage space in this  
21 state.

22 2. If a boat brought into this state for use under  
23 this paragraph is placed in a facility, registered with the  
24 department, for repairs, alterations, refitting, or  
25 modifications and such repairs, alterations, refitting, or  
26 modifications are supported by written documentation, the  
27 20-day period shall be tolled during the time the boat is  
28 physically in the care, custody, and control of the repair  
29 facility, including the time spent on sea trials conducted by  
30 the facility. The 20-day time period may be tolled only once  
31 within a calendar year when a boat is placed for the first

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1 time that year in the physical care, custody, and control of a  
2 registered repair facility; however, the owner may request and  
3 the department may grant an additional tolling of the 20-day  
4 period for purposes of repairs that arise from a written  
5 guarantee given by the registered repair facility, which  
6 guarantee covers only those repairs or modifications made  
7 during the first tolled period. Within 72 hours after the  
8 date upon which the registered repair facility took possession  
9 of the boat, the facility must have in its possession, on  
10 forms prescribed by the department, an affidavit which states  
11 that the boat is under its care, custody, and control and that  
12 the owner does not use the boat while in the facility. Upon  
13 completion of the repairs, alterations, refitting, or  
14 modifications, the registered repair facility must, within 72  
15 hours after the date of release, have in its possession a copy  
16 of the release form which shows the date of release and any  
17 other information the department requires. The repair facility  
18 shall maintain a log that documents all alterations,  
19 additions, repairs, and sea trials during the time the boat is  
20 under the care, custody, and control of the facility. The  
21 affidavit shall be maintained by the registered repair  
22 facility as part of its records for as long as required by s.  
23 213.35. When, within 6 months after the date of its purchase,  
24 a boat is brought into this state under this paragraph, the  
25 6-month period provided in s. 212.05(1)(a)2. or s. 212.06(8)  
26 shall be tolled.

27 3. Notwithstanding the provisions of chapter 328, if a  
28 boat is brought into this state for sale, listed and delivered  
29 to a broker or dealer, and registered with the department, the  
30 20-day period set forth in subparagraph 1. shall be tolled  
31 during the time the boat is in the care, custody, and control

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1 of the broker or dealer, including the time spent on  
2 demonstrations, surveys, or sea trials. During the listing  
3 period, the boat may undergo repairs, alterations, refitting,  
4 or modifications without incurring a use tax under this  
5 chapter. The owner may not make any personal use of the boat  
6 while it is in the care, custody, and control of the broker or  
7 dealer. The department may adopt rules to administer and  
8 enforce this subparagraph and publish any necessary forms and  
9 instructions.

10 4.2. Additionally, during the period of repairs,  
11 alterations, refitting, or modifications and during the 20-day  
12 period referred to in ~~subparagraphs~~ subparagraph 1., 2., and  
13 3., the boat may be listed for sale, contracted for sale, or  
14 sold exclusively by a broker or dealer registered with the  
15 department without incurring a use tax under this chapter;  
16 however, the sales tax levied under this chapter applies to  
17 such sale.

18 5.3. The mere storage of a boat at a registered repair  
19 facility ~~or mere storage of a boat under the care, custody,~~  
20 and control of a broker or dealer does not qualify as a  
21 tax-exempt use in this state.

22 6.4. As used in this paragraph, "registered repair  
23 facility" means:

24 a. A full-service facility that:

25 (I) Is located on a navigable body of water;

26 (II) Has haulout capability such as a dry dock, travel  
27 lift, railway, or similar equipment to service craft under the  
28 care, custody, and control of the facility;

29 (III) Has adequate piers and storage facilities to  
30 provide safe berthing of vessels in its care, custody, and  
31 control; and

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1 (IV) Has necessary shops and equipment to provide  
2 repair or warranty work on vessels under the care, custody,  
3 and control of the facility;

4 b. A marina that:

5 (I) Is located on a navigable body of water;

6 (II) Has adequate piers and storage facilities to  
7 provide safe berthing of vessels in its care, custody, and  
8 control; and

9 (III) Has necessary shops and equipment to provide  
10 repairs or warranty work on vessels; or

11 c. A shoreside facility that:

12 (I) Is located on a navigable body of water;

13 (II) Has adequate piers and storage facilities to  
14 provide safe berthing of vessels in its care, custody, and  
15 control; and

16 (III) Has necessary shops and equipment to provide  
17 repairs or warranty work.

18

19 (Redesignate subsequent sections.)

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

23 And the title is amended as follows:

24 On page 5, line 4, after the semicolon,

25

26 insert:

27 amending s. 212.08, F.S.; clarifying that a

28 boat brought into this state for sale by a

29 broker or dealer is not subject to the use tax;

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