

HB 1241

2014

1 A bill to be entitled

2 An act relating to athletic, exercise, and physical
3 fitness facilities; providing that the admissions tax
4 may not be levied on the sale of athletic, exercise,
5 and physical fitness facility memberships by certain
6 health studios during a specified period; authorizing
7 the Department of Revenue to adopt emergency rules;
8 providing an appropriation; providing an effective
9 date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Physical fitness admissions tax suspension.-

14 (1) The tax levied under s. 212.04, Florida Statutes, may
15 not be collected during the period from 12:01 a.m. on September
16 1, 2014, through 11:59 p.m. on September 8, 2014, on the sale of
17 athletic, exercise, and physical fitness facility memberships by
18 a health studio registered under ss. 501.012-501.019, Florida
19 Statutes.

20 (2) The Department of Revenue may, and all conditions are
21 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
22 and 120.54, Florida Statutes, to administer this section.

23 Section 2. For fiscal year 2014-2015, the sum of \$50,000
24 is appropriated from the General Revenue Fund to the Department
25 of Revenue for the purpose of administering this act.

26 Section 3. This act shall take effect July 1, 2014.