



728458

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/21/2017	.	
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Appropriations Subcommittee on Finance and Tax (Stargel)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 32 - 274

and insert:

Section 1. Effective January 1, 2018, paragraphs (c) and
(d) of subsection (1) of section 212.031, Florida Statutes, are
amended to read:

212.031 Tax on rental or license fee for use of real
property.—

(1)



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11 (c) For the exercise of such privilege, a tax is levied in
12 an amount equal to 5 ~~6~~ percent of and on the total rent or
13 license fee charged for such real property by the person
14 charging or collecting the rental or license fee. The total rent
15 or license fee charged for such real property shall include
16 payments for the granting of a privilege to use or occupy real
17 property for any purpose and shall include base rent, percentage
18 rents, or similar charges. Such charges shall be included in the
19 total rent or license fee subject to tax under this section
20 whether or not they can be attributed to the ability of the
21 lessor's or licensor's property as used or operated to attract
22 customers. Payments for intrinsically valuable personal property
23 such as franchises, trademarks, service marks, logos, or patents
24 are not subject to tax under this section. In the case of a
25 contractual arrangement that provides for both payments taxable
26 as total rent or license fee and payments not subject to tax,
27 the tax shall be based on a reasonable allocation of such
28 payments and shall not apply to that portion which is for the
29 nontaxable payments.

30 (d) When the rental or license fee of any such real
31 property is paid by way of property, goods, wares, merchandise,
32 services, or other thing of value, the tax shall be at the rate
33 of 5 ~~6~~ percent of the value of the property, goods, wares,
34 merchandise, services, or other thing of value.

35 Section 2. The amendments made by this act to s. 212.031,
36 Florida Statutes, apply to payments due on or after January 1,
37 2018, for taxable leases and licenses to use real property. The
38 tax rate in effect at the time that the tenant or licensee
39 occupies, uses, or is entitled to the occupancy or use of the



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40 real property is the tax rate applicable to a transaction
41 taxable under s. 212.031, Florida Statutes, regardless of when
42 the rent or license fee is paid. The applicable tax rate may not
43 be avoided by delaying rent or license fee payments.

44 Section 3. Effective February 1, 2018, paragraph (d) of
45 subsection (6) of section 212.20, Florida Statutes, is amended
46 to read:

47 212.20 Funds collected, disposition; additional powers of
48 department; operational expense; refund of taxes adjudicated
49 unconstitutionally collected.—

50 (6) Distribution of all proceeds under this chapter and ss.
51 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

52 (d) The proceeds of all other taxes and fees imposed
53 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
54 and (2)(b) shall be distributed as follows:

55 1. In any fiscal year, the greater of \$500 million, minus
56 an amount equal to 4.6 percent of the proceeds of the taxes
57 collected pursuant to chapter 201, or 5.2 percent of all other
58 taxes and fees imposed pursuant to this chapter or remitted
59 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
60 monthly installments into the General Revenue Fund.

61 2. After the distribution under subparagraph 1., 9.0720
62 ~~8.9744~~ percent of the amount remitted by a sales tax dealer
63 located within a participating county pursuant to s. 218.61
64 shall be transferred into the Local Government Half-cent Sales
65 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
66 be transferred shall be reduced by 0.1 percent, and the
67 department shall distribute this amount to the Public Employees
68 Relations Commission Trust Fund less \$5,000 each month, which



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69 shall be added to the amount calculated in subparagraph 3. and
70 distributed accordingly.

71 3. After the distribution under subparagraphs 1. and 2.,
72 0.0975 ~~0.0966~~ percent shall be transferred to the Local
73 Government Half-cent Sales Tax Clearing Trust Fund and
74 distributed pursuant to s. 218.65.

75 4. After the distributions under subparagraphs 1., 2., and
76 3., 2.1060 ~~2.0810~~ percent of the available proceeds shall be
77 transferred monthly to the Revenue Sharing Trust Fund for
78 Counties pursuant to s. 218.215.

79 5. After the distributions under subparagraphs 1., 2., and
80 3., 1.3810 ~~1.3653~~ percent of the available proceeds shall be
81 transferred monthly to the Revenue Sharing Trust Fund for
82 Municipalities pursuant to s. 218.215. If the total revenue to
83 be distributed pursuant to this subparagraph is at least as
84 great as the amount due from the Revenue Sharing Trust Fund for
85 Municipalities and the former Municipal Financial Assistance
86 Trust Fund in state fiscal year 1999-2000, no municipality shall
87 receive less than the amount due from the Revenue Sharing Trust
88 Fund for Municipalities and the former Municipal Financial
89 Assistance Trust Fund in state fiscal year 1999-2000. If the
90 total proceeds to be distributed are less than the amount
91 received in combination from the Revenue Sharing Trust Fund for
92 Municipalities and the former Municipal Financial Assistance
93 Trust Fund in state fiscal year 1999-2000, each municipality
94 shall receive an amount proportionate to the amount it was due
95 in state fiscal year 1999-2000.

96 6. Of the remaining proceeds:

97 a. In each fiscal year, the sum of \$29,915,500 shall be



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98 divided into as many equal parts as there are counties in the
99 state, and one part shall be distributed to each county. The
100 distribution among the several counties must begin each fiscal
101 year on or before January 5th and continue monthly for a total
102 of 4 months. If a local or special law required that any moneys
103 accruing to a county in fiscal year 1999-2000 under the then-
104 existing provisions of s. 550.135 be paid directly to the
105 district school board, special district, or a municipal
106 government, such payment must continue until the local or
107 special law is amended or repealed. The state covenants with
108 holders of bonds or other instruments of indebtedness issued by
109 local governments, special districts, or district school boards
110 before July 1, 2000, that it is not the intent of this
111 subparagraph to adversely affect the rights of those holders or
112 relieve local governments, special districts, or district school
113 boards of the duty to meet their obligations as a result of
114 previous pledges or assignments or trusts entered into which
115 obligated funds received from the distribution to county
116 governments under then-existing s. 550.135. This distribution
117 specifically is in lieu of funds distributed under s. 550.135
118 before July 1, 2000.

119 b. The department shall distribute \$166,667 monthly to each
120 applicant certified as a facility for a new or retained
121 professional sports franchise pursuant to s. 288.1162. Up to
122 \$41,667 shall be distributed monthly by the department to each
123 certified applicant as defined in s. 288.11621 for a facility
124 for a spring training franchise. However, not more than \$416,670
125 may be distributed monthly in the aggregate to all certified
126 applicants for facilities for spring training franchises.



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127 Distributions begin 60 days after such certification and
128 continue for not more than 30 years, except as otherwise
129 provided in s. 288.11621. A certified applicant identified in
130 this sub-subparagraph may not receive more in distributions than
131 expended by the applicant for the public purposes provided in s.
132 288.1162(5) or s. 288.11621(3).

133 c. Beginning 30 days after notice by the Department of
134 Economic Opportunity to the Department of Revenue that an
135 applicant has been certified as the professional golf hall of
136 fame pursuant to s. 288.1168 and is open to the public, \$166,667
137 shall be distributed monthly, for up to 300 months, to the
138 applicant.

139 d. Beginning 30 days after notice by the Department of
140 Economic Opportunity to the Department of Revenue that the
141 applicant has been certified as the International Game Fish
142 Association World Center facility pursuant to s. 288.1169, and
143 the facility is open to the public, \$83,333 shall be distributed
144 monthly, for up to 168 months, to the applicant. This
145 distribution is subject to reduction pursuant to s. 288.1169. A
146 lump sum payment of \$999,996 shall be made after certification
147 and before July 1, 2000.

148 e. The department shall distribute up to \$83,333 monthly to
149 each certified applicant as defined in s. 288.11631 for a
150 facility used by a single spring training franchise, or up to
151 \$166,667 monthly to each certified applicant as defined in s.
152 288.11631 for a facility used by more than one spring training
153 franchise. Monthly distributions begin 60 days after such
154 certification or July 1, 2016, whichever is later, and continue
155 for not more than 20 years to each certified applicant as



156 defined in s. 288.11631 for a facility used by a single spring
157 training franchise or not more than 25 years to each certified
158 applicant as defined in s. 288.11631 for a facility used by more
159 than one spring training franchise. A certified applicant
160 identified in this sub-subparagraph may not receive more in
161 distributions than expended by the applicant for the public
162 purposes provided in s. 288.11631(3).

163 f. Beginning 45 days after notice by the Department of
164 Economic Opportunity to the Department of Revenue that an
165 applicant has been approved by the Legislature and certified by
166 the Department of Economic Opportunity under s. 288.11625 or
167 upon a date specified by the Department of Economic Opportunity
168 as provided under s. 288.11625(6)(d), the department shall
169 distribute each month an amount equal to one-twelfth of the
170 annual distribution amount certified by the Department of
171 Economic Opportunity for the applicant. The department may not
172 distribute more than \$7 million in the 2014-2015 fiscal year or
173 more than \$13 million annually thereafter under this sub-
174 subparagraph.

175 g. Beginning December 1, 2015, and ending June 30, 2016,
176 the department shall distribute \$26,286 monthly to the State
177 Transportation Trust Fund. Beginning July 1, 2016, the
178 department shall distribute \$15,333 monthly to the State
179 Transportation Trust Fund.

180 7. All other proceeds must remain in the General Revenue
181 Fund.

182
183 ===== T I T L E A M E N D M E N T =====

184 And the title is amended as follows:



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185 Delete lines 2 - 21

186 and insert:

187 An act relating to taxation; amending s. 212.031,
188 F.S.; revising the tax rate applicable to the rental
189 or granting of a license to use real property;
190 providing applicability; amending s. 212.20, F.S.;
191 revising the distribution of proceeds from certain
192 taxes to specified trust funds;