

By Senator Hukill

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1 A bill to be entitled

2 An act relating to the tax on sales, use, and other  
3 transactions; amending s. 212.031, F.S.; reducing the  
4 tax levied on rental or license fees charged for the  
5 use of real property; making technical changes;  
6 providing an effective date.

7  
8 Be It Enacted by the Legislature of the State of Florida:  
9

10 Section 1. Paragraphs (c) and (d) of subsection (1) of  
11 section 212.031, Florida Statutes, are amended to read:

12 212.031 Tax on rental or license fee for use of real  
13 property.—

14 (1)

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

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33 payments and does ~~shall~~ not apply to the ~~that~~ portion ~~which is~~  
34 for ~~the~~ nontaxable payments.

35 (d) If ~~When~~ the rental or license fee of any such real  
36 property is paid by way of property, goods, wares, merchandise,  
37 services, or other thing of value, the tax shall be at the rate  
38 of 5 ~~6~~ percent of the value of the property, goods, wares,  
39 merchandise, services, or other thing of value.

40 Section 2. This act shall take effect January 1, 2018.