COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

Committee/Subcommittee hearing bill: Commerce Committee

Representative Tomkow offered the following:

Amendment (with title amendment)

Remove lines 1471-1473 and insert:

subparagraph (III).

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

Section 14. Effective on the first day of the second month following the repeal of sub-subparagraph 212.20(6)(d)6.h., Florida Statutes, by its terms, 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)

(c) For the exercise of such privilege, a tax is levied at the rate of 2.0 ~~5.5~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) If the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~ percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

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

Between lines 81 and 82, insert:

amending s. 212.031, Florida Statutes; reducing the tax rate on the rental or license fee for use of real property effective upon the cessation of distributions to a specified trust fund under s. 212.20(6)(d)6.h., Florida Statutes;