A bill to be entitled

An act relating to ; providing an effective date.

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

Section 1. Paragraph (vvv) is added to subsection (7) of section 212.08, Florida Statutes, to read:

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

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and

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shall pay the tax. The department may adopt rules to administer this subsection.

(vvv) Sport host committees.—Also exempted are purchases by a host committee or similar association organized as a corporation not for profit under the laws of this state, exempt under s. 501(c)(6) of the Internal Revenue Code, and established exclusively for attracting to the state, promoting, sponsoring, and hosting an event described in s. 212.04(2)(a)5. The exemption provided under this paragraph does not apply to the acquisition, construction, renovation, or improvement of real property. However, the exemption does apply to the purchase or rental of tables, seating, and production equipment, including but not limited to, audio-visual equipment, tenting, staging, and lighting. The exemption also does not apply to tangible personal property, including food or beverages, purchased for resale. The exemption applies only to purchases made on or before the date of the event.

Section 2. This act shall take effect July 1, 2025.

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