



## The Florida House of Representatives

Finance & Tax Council  
Ellyn Setnor Bogdanoff, Chair

### MEMORANDUM

**To:** Members, Finance & Tax Council  
**From:** Representative Bogdanoff  
**Date:** February 27, 2009  
**Re:** Review of Sales Tax Exemptions

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First, let me thank you for your work so far in the Council's Sales Tax exemption review. I hope that each of you have gained some insight into many of the current exemptions and the purpose for which they were originally enacted.

As requested, some of you have submitted the list of the Sales Tax exemptions that you would like the Council to discuss for repeal. Accompanying this memo is the list of 51 exemptions that you have chosen for discussion.

I am anticipating taking these exemptions up over a series of our upcoming meetings. In order to allow us to manage this process as efficiently as possible, please let Council staff know of any of these exemptions on which you anticipate spending a significant amount of time. I would like to be able to plan our agendas so that we can give each exemption adequate time for consideration.

Also, if you are contacted by individuals who would like to testify before the Council regarding a specific exemption, I encourage you to have them contact Bill Wilson with the Finance & Tax Council at 850-488-1601 or at [William.Wilson@laspbs.state.fl.us](mailto:William.Wilson@laspbs.state.fl.us) prior to 5:00, Monday, March 2. We would like to gauge the number of individuals who want to appear before the Council to discuss particular exemptions.

I appreciate your cooperation as we continue forward in this process. As others in the House continue their budget review, our task is to examine the other side of the ledger to make sure that we are presenting Floridians with a fair and efficient tax system.

I look forward to seeing each of you next week.

ESB:bi

**Finance & Tax Council**  
**EXEMPTIONS TO DISCUSS FOR REPEAL**

	<b>Florida Statute</b>	<b>Short Title</b>	<b>Approximate Revenue Impact 2008-09 (in \$ m)</b>
2	212.02(1)	Hospital physical fitness facility charges.	2.1
10	212.02(16)	Federal excise taxes imposed on retailers	1.0
12	212.02(28) & (29)	Fish breeding	0.1
13	212.02(33)	Small private aircraft fleet of more than 25 planes	0.8
18	212.03(7)(c)	Charges for rent in certain mobile home parks.	3.1
20	212.031(1)(a)1.	Charges for renting property assessed as agricultural.	29.9
31	212.031(1)(a)10.	Movie theater concession rent.	1.9
32	212.031(1)(a)10.	Rents, subleases, or licenses in recr. or sports arenas, civic centers	0.6
33	212.031(1)(a)12.	Rents, based on sales, from Souvenirs' leases in civic centers, 7-1-09	0.3
40	212.031(9)	Highschool and college teams' stadium skyboxes	0.9
44	212.04(2)(a)1.	Admissions to certain school and state events.	7.6
46	212.04(2)(a)2.b.	Sports authority or Commission events; repeal 7-1-09	0.6
48	212.04(2)(a)4.	Super Bowl football tickets (impact only when held in Florida)	insig.
49	212.04(2)(a)5.	Governmental participation or sponsorship fees	20.9
50	212.04(2)(a)6.	Tickets for certain non-profit theater, opera or ballet events.	1.9
52	212.04(2)(c), 212.02(20)	Pari-mutuel admissions tax imposed by s. 550.09.	insig.
58	212.05(1)(k)	US legal coins and coins in excess of \$500	0.4
71	212.08(1)(c)	Use tax on asphalt; special calculations.	insig.
74	212.06(2)(d),5(c),212.05	Printing for out-of-state customer, when he provides the paper.	18.5
75	212.06(3)(b)	Certain Printed Materials	0.4
78	212.06(5)(b)	Non-resident dealers purchasing items for resale overseas.	3.5
81	212.08(9)	Sales of religious items.	20.5
83	212.06(13)	1% tax rate/month for airplanes purchased for resale but used by dealer	1.5
85	212.08(15)	Contractors' use of rock, shell, fill dirt for own use	1.6
86	212.06(15)(a)	Fill Dirt	insig.
98	212.08(2)(a)	Eyeglasses and other corrective lenses.	45.7
110	212.08(4)(a)1.	Bottled (except carbonated) Water	42.3
133	212.08(5)(i)	Certain aircraft modification services.	23.6
134	212.08(5)(j)	M & E used in semiconductor, defense or space technology	2.7
135	212.08(5)(j)	Semi-conductor clean rooms	0.1
136	212.08(5)(j)	Defense & Space M&E	2.3
152	212.08(7)(f)	Sales of U.S. and State flags.	2.1
159	212.08(7)(j)	Utilities purchased for use in a residential model home. (*15)	0.2
176	212.08(7)(s)	Alcoholic beverages used by businesses for tasting.	1.6
177	212.08(7)(t)	Boats temporarily docked in Florida.	4.7
181	212.08(7)(w)	Subscription newspapers, newsletters & magazines delivered by mail	21.5
183	212.08(7)(y)	Charter fishing boats.	71.3
192	212.08(7)(gg)	Leases to or by fair associations for real or tangible personal property	1.2
194	212.08(7)(ii)	Nonprofit cooperative hospital laundries	0.1
196	212.08(7)(kk)	PRIDE	1.6
200	212.08(7)(nn)	Portions of purchase price of boats, cars, planes paid by Veterans' Org.	0.3
203	212.08(7)(qq)	Racing dogs by breeders	0.1
208	212.08(7)(v v)	Certain advertising services	16.8
209	212.08(7)(www)	Gold, silver, platinum bullion in excess of \$500	insig.
211	212.08(7)(yy)	Film and printing supplies	7.0
214	212.08(7)(bbb)	Railroad Bed Materials	0.7
234	212.098	Rural job tax credit	insig.
236	212.20(6)(g)4.a.	Up to \$2.0m annual subsidy for certain professional sports teams.	21.3
237	212.20(6)(g)4.b.	\$2 million annual subsidy for Professional Golf Hall of Fame.	2.3
238	212.20(6)(g)4.c.	\$1 m annual subsidy for Intern'l Game Fish Association World Center	1.1
239	376.75(1)	Tax on perchloroethylene	0.1