

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 at  
16 the rate of 5 ~~5.5~~ percent of and on the total rent or license  
17 fee charged for such real property by the person charging or  
18 collecting the rental or license fee. The total rent or license  
19 fee charged for such real property must ~~shall~~ include payments  
20 for the granting of a privilege to use or occupy real property  
21 for any purpose and must ~~shall~~ include base rent, percentage  
22 rents, or similar charges. Such charges must ~~shall~~ be included  
23 in the total rent or license fee subject to tax under this  
24 section whether or not they can be attributed to the ability of  
25 the lessor's or licensor's property as used or operated to  
26 attract customers. Payments for intrinsically valuable personal  
27 property such as franchises, trademarks, service marks, logos,  
28 or patents are not subject to tax under this section. If ~~In the~~  
29 ~~case of~~ a contractual arrangement ~~that~~ provides for ~~both~~  
30 payments that are taxable as total rent or license fee and  
31 payments that are not taxable ~~subject to tax~~, the tax shall be  
32 based on a reasonable allocation of such payments and does ~~shall~~

33 not apply to the ~~that~~ portion ~~which is~~ for the nontaxable  
34 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 ~~5.5~~ 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, 2021.