

Florida Department Of Revenue
Tax Information Publication

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Granting of a License to Persons to Provide
Food and Drink Concessionaire Services on the
Premises of Certain Facilities is Exempt

Effective July 1, 1999, sales and use tax does not apply to the lease, sublease, **license**, or rental of real property to anyone providing food and drink concessionaire services within the premises of a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, recreational facility, or pari-mutuel facility. Prior to July 1, 1999, the exemption did not apply to licenses.

In addition, the previous requirement that certain qualifying facilities must be publicly owned has been eliminated.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676,
twenty-four hours a day, seven days a week, using your fax
machine handset and follow the instructions.

References:

Ch. 99-270, L.O.F.

s. 212.031, F.S.