



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Exemption from Commercial Rent Tax for Persons Providing  
Telecommunications, Data Systems Management, or Internet Services at  
Convention Halls, Civic Centers, and Meeting Spaces at Public Lodging  
Establishments**

An exemption is added to section (s.) 212.031, Florida Statutes (F.S.), for persons providing telecommunications, data systems management, or Internet services at a publicly or privately owned convention hall, civic center, or meeting space at a public lodging establishment as defined in s. 509.013, F.S. This exemption applies only to the portion of the rental, lease, or license payment that is based on a percentage of sales, revenue sharing, or royalty payments. The exemption does not apply to any rental, lease, or license payment based on a fixed price.

**Examples include:**

A third party provides and manages the telephone services for a convention center. Individuals who use the convention center pay the third party for the use of the telecommunications, including applicable communications services tax under Chapter 202, F.S. Any percentage of the sales paid from the third party to the convention center for the use by the third party of the real property is not subject to tax under s. 212.031, F.S.

A third party provides Internet access in a hotel's meeting rooms or ballrooms that are used by hotel guests. The hotel guests are charged for Internet access. Any percentage of the sales paid from the third party to the hotel for the use by the third party of the real property is not subject to tax under s. 212.031, F.S.

This exemption is retroactive for these types of payments, but does not create a right to a refund of any tax paid before July 1, 2010.

**References: Section 212.031(1)(a)14., Florida Statutes, as created by Chapter 2010-147, Laws of Florida (Section 5, SB 1752).**

**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 forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

**Don't delay-save today!**

You can **pay overdue taxes with no penalty and reduced interest under Florida's Tax Amnesty Program**, July 1 to September 30, 2010.

All taxes administered by the Department of Revenue are eligible, except unemployment tax and Miami-Dade County Lake Belt Fees.

Visit [www.myflorida.com/dor/amnesty](http://www.myflorida.com/dor/amnesty) to find out more.