STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
CREATING RULE 12A-1.103

DRAFT LEADING TO THE DEVELOPMENT OF PROPOSED RULE 12A-1.103

NEW

12A-1.103 Services.

(1) Sale of Service; Collection and Remittance Of Tax.

(a) Effective July 1, 1987, every person engaged in the business of performing or providing a service in this state is exercising a taxable privilege. For the exercise of such privilege, a tax is levied on each taxable transaction or incident unless specifically exempt, pursuant to Chapter 212, F.S.

(b) Each service provider who provides a service is a dealer and must procure a dealer's certificate of registration from the department and collect the tax on the provision or performance of a taxable service in the state, measured by the consideration.

(c) The tax shall be in addition to the total amount of the consideration for the service and shall be separately stated as Florida tax on any charge ticket, sales slip, invoice or other tangible evidence of sale, and shall be collected from the person for whom the service is or was provided or performed.

2. Where it is impractical, due to the nature of the business practice within an industry, to separately state the tax, the department may establish an effective tax rate for such industry.
3. The full amount of the tax on cash sales, credit sales, installment sales, or sales made on any kind of deferred payment plan shall be due at the moment of the transaction.

4. The tax shall be remitted to the department in accordance with Rule 12A-1.056, F.A.C.

(2) A service which is performed or provided in this state is fully taxable to the extent permitted by the Federal Constitution and Florida Constitution, or superceding Federal or State Statutes.

(3)(a) Services shall be considered to be performed or provided in this state if the seller of the service, any of his employees or any person in privity with him performs a service in this state, notwithstanding the fact that the product of the service may be immediately transported outside this state.

(b) A service shall also be considered to be performed or provided in this state if the buyer of the service, any of his employees, or any person in privity with him:

1. Makes initial use of the product of the service in Florida;

2. Takes delivery of the product of the service in Florida; or

3. Concurrent with the performance of the service, has a regular place of work in Florida or spends more than brief and occasional periods of time in Florida and:

   a. Has any communication in Florida related in any way to the subject matter, performance or administration of the service with the person performing the service; or

   b. Himself performs work in Florida related to the subject matter of the service.

(4) The time when a service is provided determines its taxability.
(a) When a service that is taxable beginning on July 1, 1987, is provided before that date, it is not taxable, notwithstanding that compensation for the service is paid or payable after that date.

(b) When a service that is taxable beginning on July 1, 1987, is provided after that date, it is taxable, notwithstanding that prepayment for the service has been made before that date.

(c) Where a service of a type taxable beginning July 1, 1987, is provided over a period of days, some of which are before that date and some after, a fair apportionment shall be made of the compensation for the service based upon the percentage of time required to perform that service before and after that date, or other reasonable basis for such allocation, or both; and the tax on the service shall be measured by the compensation allocable to the days after the service became taxable.

(5)(a) If the sale of tangible personal property is taxable or expressly exempt from tax, pursuant to Chapter 212, F.S., and included in the sale is a service which is required for the consummation of that sale and the service is not capable of being billed, identified or otherwise incapable of being calculated, then the sale is considered a sale of tangible personal property and not the performing or providing of a service.

(b) If the service which is required for the consummation of the sale of tangible personal property is capable of being billed, identified or calculated and the sale of the tangible personal property is taxable, the service is also taxable.

2. EXAMPLE: Dealer C is in the business of selling and installing appliances. C sells a refrigerator to customer D for a certain amount and agrees to deliver and install same for an additional amount. The tax is computed
on the total amount which includes the delivery and installation charge.

(c)1. If the service which is required for the consummation of the sale of tangible personal property is capable of being billed, identified or calculated and the sale of tangible personal property is exempt from tax, the service is nevertheless taxable.

2. EXAMPLE: Dealer B is in the business of selling and installing cogeneration equipment. Cogeneration equipment may be purchased tax exempt under certain conditions. Customer Y meets those conditions. Dealer B agrees to sell and install the equipment. Customer Y provides dealer B with the proper affidavit to exempt the sale of the equipment from tax, however, dealer B must charge customer Y tax on the amount for the installation of the equipment.

(6) Sale Of Service For Resale.

(a) Unlike tangible personal property which may be sold for resale tax exempt, Chapter 86-166, Laws of Florida, does not authorize a sale of a service for resale tax exempt, even through the cost of the service may be a component of the taxable price of the end product when it is sold.

(b) The purchase of service to alter, remodel, maintain, adjust, or repair tangible personal property of the type which is normally sold in the regular course of the retailer's business is subject to tax. The purchase of tangible personal property which becomes an ingredient or component part of the altered, remodeled, maintained, adjusted, or repaired item may be purchased for resale tax exempt.

1. EXAMPLE: C owns a retail appliance store and contracts with D to repair a refrigerator that C is going to resell. D uses no parts in repairing the refrigerator. C cannot purchase the repair service tax exempt from D.
2. EXAMPLE: F owns a retail appliance store and contracts with G to repair a stove that F is going to resell. G uses parts and labor to repair the stove. The labor charge is capable of being billed and calculated. F cannot purchase the repair service from G tax exempt. Only the tangible personal property may be purchased tax exempt for resale.

3. EXAMPLE: L trucking company is a licensed ICC carrier and is registered with the department as such. M repair shop repairs one of L trucking company's licensed ICC vehicles and charges L trucking for the parts and labor used to repair such vehicle. L trucking presents its blanket resale certificate to M repair shop whereby M repair shop is not required to charge Florida tax on either the labor or material portion of the invoice. L trucking is required, however, to accrue and remit tax on the total labor charges, plus tax on its pro rata share established on the parts. (See Rule 12A-1.064 (5)(a) and (b), F.A.C.)

4. EXAMPLE: Company F is engaged in the business of repairing vessels. Company G is engaged in commercial fishing and fishes exclusively in international waters. Since company G fishes exclusively in international waters Company G is not required to register with the department for sales tax purposes since it has no Florida mileage. Company G provides an affidavit to its vendors to make tax exempt purchases. Company G has company F repair one of its vessels. Company F may accept an affidavit from company G to exempt from tax parts charged by company F in repairing the vessel, but company F must charge and collect the tax on the total amount for labor and other services used in repairing the vessel. (See Rule 12A-1.064(5)(c), F.A.C.)

(7) Purchaser's Payment Of Tax On Service Transactions. If a sale of a service does not occur in Florida, no tax shall apply. If a sale of a service occurs in Florida and the seller does not collect the tax, or if
the purchaser of the service cannot prove that the tax
levied has been paid, the purchaser of the service is liable
to the state for the sales tax, plus penalty and interest if
applicable, for services provided or performed in this
state.

(8) Application Of The Tax On Services. The following
are not included within the scope of the tax on "services"
within the meaning of Chapter 212, F.S., as amended by
Chapter 86-166, L.O.F., or are excepted therefrom by
operation of law.

(a) Employee wages or salary. Compensation paid to
salaried employees by their employers are not subject to
tax. In determining whether a person is an employee, the
department will consider the following indicia:

1. Is the person paid a wage or salary;
2. Is the "employer" required to withhold income tax
from the person's wage or salary;
3. Is F.I.C.A tax required to be paid by the
"employer";
4. Is the person covered by workmen's compensation
insurance;
5. Is the "employer" required to make unemployment
insurance contributions on behalf of the person;
6. Does the person's "employer" consider the person to
be an employee; and
7. Does the person's "employer" have a right to
exercise control over the means of accomplishing a result or
only over the result (control does not mean "mere
suggestion")?

8. If all of the indicia mentioned above are present,
the department will presume that the person is an employee.
However, a person may be an employee even if one or more of
the indicia are not present.
a. Example: B is a carpenter who works for Y. Y pays him $8.00 per hour. Y withholds income tax from the money he pays B. Y treats B as an employee and controls the details of his work. B is covered by Y's workmen's compensation insurance. B is an employee working for a wage or salary. His services are not subject to tax.

(b) Commission Salesperson.

1. A salesperson who sells for a company on a commission basis is not an employee of the company where the company exercises no direct control over the details of performance of the salesperson's duties beyond general statements about the scope and nature of the salesperson's obligations under the contract between the salesperson and the company. In addition, where commissions paid to a salesperson are not subject to withholding taxes or social security taxes, the salesperson is not considered an employee of the company. Therefore, such salesperson's services are subject to tax.

2. Example: B sells magazines door to door for X Magazine Company. X pays B a commission, does not control the details of B's work, is not required by applicable law to withhold income tax from B's commission, and is not required to make unemployment insurance contributions on B. B is not an employee. He is an independent contractor in business for himself. B's services are taxable. B would be required to register as a dealer and collect the tax from the magazine company and remit same to the state.

(c) Sales to Governmental Entities and Exempt Organizations.

1. Services are not subject to tax when sold directly to the United States Government, the state, or any county, municipality, or political subdivision of this state or to churches, nonprofit religious, nonprofit charitable, nonprofit scientific or nonprofit educational institutions and other nonprofit organizations or institutions which
possess a valid consumer certificate of exemption issued to such organization or institution by the department. This exemption shall not inure to any taxable service transaction when payment is made by an employee of a government or other exempt entity by any means, including but not limited to, cash, check or credit card, whether or not the employee is subsequently reimbursed by the governmental or other exempt entity.

2. The charge for services provided or performed by governmental entities, except the federal government, or by other exempt or immune entities, including churches, are taxable. For further information on sales of services by governmental entities, see subsection (77).

(d) Bonded Custom Charges. A charge assessed in addition to regular rates for merchandise being held under United States Custom Bond is considered a tariff on foreign goods entering the country and is not subject to tax.

(9) Tangible Personal Property Purchased by One Who Is Engaged In The Performance Of A Service.

(a) Tangible personal property purchased by a person who is engaged in the business of performing or providing a service is purchased for resale and not subject to tax at the time of purchase when:

1. The purchaser extends a valid resale certificate to the dealer at the time of sale;

2. The property is transferred to the customer in conjunction with the performance of the service in a form and quantity which is capable of any fixed or definite price value, and in a form and quantity typically associated with sales of such property; and

3. The property is actually sold to the customer in conjunction with the performance of the service as indicated by a separate charge for the specifically described and identifiable items.
b. EXAMPLE: A television repairman may purchase television tubes for resale tax exempt where the repairman makes a separate charge for the tube to the customer, since the tube is transferred to the customer in a form or quantity capable of a fixed or definite price value.

(b) Tangible personal property which is not sold in the manner set forth in (a) above is not purchased for resale and is subject to tax at the time of purchase by a person engaged in the performance of a service. Such tangible personal property is considered to be consumed by the person who is engaged in the performance of a service.

1. EXAMPLE: A car wash company purchases electricity, gas, soaps, and solvents to use in washing cars. The car wash company would be the consumer of the electricity, gas, soap and solvents and tax is due at the time of purchase. The items purchased by the car wash are not transferred to the customer in a form or quantity capable of a fixed or definite price value, and the customer is not separately billed for the items.

2. EXAMPLE: A beauty or barber shop purchases shampoo and other items to be used in the performance of its service. The items are not transferred to the customer in a form or quantity capable of a fixed or definite price value, nor is the customer separately billed for the described and identifiable items. The shampoo and other items are being consumed by the beauty or barber shop in providing its services. The tax is due on the purchase of such items by the barber and beauty shop.

3. EXAMPLE: A law firm purchases word processing equipment, paper, ribbons and other supplies for use in providing or performing its services. The law firm would be the consumer of the word processing equipment, paper, ribbons and supplies it uses. Such tangible personal property is considered to be consumed by the law firm. It is not transferred to the customer in the same form or quantity as purchased by the law firm.
Materials, containers, labels, sacks or bags used one time only exclusively as packaging materials in the process of providing a taxable service are exempt, provided such items accompany the service product to the final buyer without which delivery of the services product is impracticable on account of the character of the contents and for which there is no separate charge.

2. EXAMPLE: A dry cleaner purchases plastic bags and hangers. These bags and hangers are placed on the items cleaned and are given to the customer. These plastic bags and hangers would not be subject to tax at the time of purchase by the dry cleaner, provided they are used one time only and such items are transferred to the customer in conjunction with the performance of the service.

(10) Occasional Or Isolated Sales. The performance of or providing of any service for consideration, including an occasional or isolated service, is taxable. Tax is levied on each occasional or isolated service transaction and is to be charged by the person performing or providing the service, regardless of their age, unless the service is specifically exempt.

(11) Sale, Transfer Or Exchange Of Taxable Enumerated Services Between Affiliated Corporations. The sale, transfer or exchange of taxable services among affiliated corporations, including but not limited to service by a parent corporation to a subsidiary corporation, for a consideration, is subject to tax. A bookkeeping entry for an "account payable" qualifies as consideration as well as the actual exchange of money or its equivalent.

(12) Services are all considered to be taxable unless the service is specifically exempt under Chapter 212, F.S. The specific services enumerated is subsections (13) through (54) shall not be construed as a comprehensive list of
taxable services but rather a list of some of the services referred to by the 1972 Standard Industrial Manual classification as published by the Executive Office of the President, Office of Management and Budget, which services are subject to tax under Chapter 212, as amended by Chapter 86-166, Laws of Florida. Subsections (55) through (79) provide additional details regarding services listed in Subsections (13) through (54).

(13) Agricultural services - (Major Group 07), which includes, is not limited to:

(a) Soil preparation services, which includes, but is not limited to: chemical treatment of soil, fertilizer application, lime spreading, plowing, and weed control;

(b) Crop services which includes, but is not limited to: planting, cultivation, dusting and spraying, including aerial dusting and spraying for insect or disease control;

(c) Crop harvesting which includes, but is not limited to: harvesting, picking, and combining of crops, and related activities;

(d) Veterinary services which are performed by licensed practitioners engaged in the practice of veterinary medicine;

(e) Animal services which exclude persons licensed to practice veterinary medicine, but includes, but is not limited to: milk testing, slaughtering, dog grooming, breeding, livestock spraying;

(f) Farm labor and management services which includes, but is not limited to: supplying labor for agricultural production or harvesting; and

(g) Landscape and horticultural services which includes, but is not limited to: lawn fertilizing, lawn mowing, landscape planning, horticultural counseling, tree trimming. See subsections (70), (71), (75) and (78) below.
(14) Forestry services - (Group Number 085), which includes, but is not limited to:
   (a) Timber production services;
   (b) Wood technology services;
   (c) Forestry economic and marketing services;
   (d) Firefighting services; and
   (e) Reforestation services.

(15) Metal mining services - (Group Number 108), which includes, but is not limited to:
   (a) Boring test holes services;
   (b) Exploration metal services; and
   (c) Draining or pumping services.

(16) Oil and gas field services - (Group Number 138), which includes, but is not limited to:
   (a) Drilling and redrilling services;
   (b) Aerial geophysical exploration services;
   (c) Exploration services;
   (d) Geological services;
   (e) Cementing services;
   (f) Cleaning services; and
   (g) Chemical treating services.

(17) Non metallic mineral services - (Group Number 148), which includes, but is not limited to:
   (a) Boring services;
   (b) Draining and pumping services;
   (c) Mine development services; and
   (d) Strip mining services.

(18) Building construction services - See subsection (78) below (Major Group 15), which includes, but is not limited to:
   (a) New construction services;
   (b) Alteration services;
   (c) Remodeling services;
   (d) Repair services; and
   (e) Renovating services.
(19) Heavy construction services other than building construction services—(Major Group 16). See subsection (78) below. Heavy construction services are construction services such as those involving highways and streets, bridges, sewers, railroads, irrigation projects, flood control projects, marine construction, and similar work.

(20) Special trade construction services—See subsection (78) below. (Major Group 17), which includes, but is not limited to:

(a) Furnace services;
(b) Plumbing services;
(c) Refrigeration services;
(d) Sheet metal services;
(e) Air conditioning services;
(f) Painting services;
(g) Paper hanging services;
(h) Decorating services;
(i) Electrical services;
(j) Burglar alarms services;
(k) Masonry and stone setting services;
(l) Plastering services;
(m) Carpentry and flooring services;
(n) Earth moving and excavation services;
(o) Antenna installation services; and
(p) Fence installation services.

(21) Lumber and wood product services—(Major Group 24), except furniture, which includes, but is not limited to:

(a) Timber cutting services;
(b) Timber estimating and trucking services; and
(c) Wood preserving services.
(22) Printing and publishing services - (Group Number 279), which includes, but is not limited to:
   (a) Advertisement typesetting services;
   (b) Composition services, hand or machine;
   (c) Typesetting services;
   (d) Typographic composition services;
   (e) Photoengraving services;
   (f) Bookbinding services; and
   (g) Engraving services.

(23) Coating, engraving, and allied services - (Group Number 347), which includes, but is not limited to:
   (a) Buffing services;
   (b) Cleaning services;
   (c) Decontaminating services;
   (d) Depolishing services;
   (e) Polishing services; and
   (f) Sand blasting services

(24) Railroad transportation services - See subsection (79) below. (Major Group 40), which includes, but is not limited to:
   (a) Line-haul transportation services; and
   (b) Switching and terminal services.

(25) Local and suburban passenger transportation services - See subsection (79) below. (Group Number 411), which includes, but is not limited to:
   (a) Local airport transportation service;
   (b) City and suburban bus line service;
   (c) Sightseeing bus service; and
   (d) Ambulance service

(26) Taxicabs service - See subsection (79) below. (Group Number 412)
(27) Intercity and rural highway passenger transportation services - See subsection (79) below. (Group Number 413), which includes, but is not limited to:

(a) Intercity bus service;
(b) Interstate bus service; and
(c) Interurban bus service.

(28) Passenger transportation charter services - See subsection (79) below. (Group Number 414), which includes, but is not limited to: bus charter services.

(29) School bus services - See subsection (79) below. (Group Number 415), which includes, but is not limited to:

transportation services provided pupils.

(30) Local and long distance trucking services - See subsection (79) below. (Group Number 421), which includes, but is not limited to:

(a) Baggage transfer;
(b) Long distance trucking;
(c) Furniture moving combined with storage;
(d) Furniture moving without storage; and
(e) Delivery service.

(31) Public warehousing services - See subsection (79) below. (Group Number 422), which includes, but is not limited to:

(a) Storage of farms products;
(b) Storage of perishable goods under refrigeration;
(c) Storage of household goods; and
(d) Automotive dead storage.

(32) Water transportation services - See subsection (79) below. (Major Group 44), which includes, but is not limited to:

(a) Foreign transportation service;
(b) Domestic transportation service;
(c) Intercoastal transportation service;
(d) Canal barge operation services;
(e) Ferry services;
(f) Towing and tug boat service;
(g) Docking services;
(h) Undocking services;
(i) Excursion boat services;
(j) Sightseeing boat services;
(k) Ship cleaning services; and
(l) Salvaging services.

(33) Air transportation services - See subsection (79) below. (Major Group 45), which includes, but is not limited to:

(a) Air transportation services;
(b) Flying charter service;
(c) Sightseeing service; and
(d) Cleaning services.

(34) Pipe line services, except natural gas - See subsection (79) below. (Major Group 46), which includes, but is not limited to: pipeline transportation services of petroleum and other commodities.

(35) Incidental transportation services - See subsection (79) below. (Major Group 47), which includes, but is not limited to:

(a) Forwarding services;
(b) Packing services;
(c) Furnishing of travel information such as tourist agencies and travel agencies;
(d) Transportation rate information service;
(e) Inspection service;
(f) Weighing services - See subsection (63); and
(g) Toll services such as toll roads, highway bridges, or tunnels.

(36) Communication services - See subsection (79) below. (Group Number 489), which includes, but is not limited to:

(a) Radio broadcasting and other radio services;
(b) Stock ticker service;
(c) Television broadcasting and other television services;
(d) Telephone answering services; See Rule 12A-1.046, F.A.C.
(e) Telephoto service;
(f) Teletypewriter service; and
(g) Ticker tape service.

(37) Gas and sanitary services - (Major Number 49), which includes, but is not limited to:
   (a) Sewerage services;
   (b) Garbage services;
   (c) Sanitary services
   (d) Natural gas transmission and distribution; and
   (e) Irrigation systems.

(38) Financial services - See subsection (56) below.
(Major Groups 60 and 61), which includes, but is not limited to: establishments, such as:
   (a) Commercial banks;
   (b) Credit services;
   (c) Mortgage brokers;
   (d) Personal finance companies.

(39) Security and commodity broker services - See subsection (58) below. (Major Group 62), which includes, but is not limited to:
   (a) Bond services;
   (b) Investment services;
   (c) Mutual funds services;
   (d) Security services;
   (e) Stock services;
   (f) Commodity services; and
   (g) Financial investment advice and services.
(40) Insurance services - See subsection (57) below.

(Major Group 64), which includes, but is not limited to:

(a) Appraisal services;
(b) Adjustor services;
(c) Educational services;
(d) Inspection and investigation services;
(e) Loss prevention services;
(f) Reporting services;
(g) Insurance claim services; and
(h) Pension and retirement plan consulting services

(41) Real estate services - See subsection (59) below.

(Major Group 65), which includes, but is not limited to:

(a) Title search services;
(b) Appraiser services;
(c) Broker services;
(d) Buying services; and
(e) Managing services.

(42) Sporting and recreational camps services not otherwise exempt under Chapter 212 - (Industry Number 7032), which includes, but is not limited to:

(a) Boys' camps;
(b) Fishing camps;
(c) Girls' camps; and
(d) Hunting camps.

(43) Personal services - (Major Group 72), which includes, but is not limited to:

(a) Babysitting services;
(b) Barber and hair styling services;
(c) Beauty services;
(d) Carpet and upholstery cleaning service - See Rule 12A-1.042, F.A.C.;
(e) Check room services;
(f) Coin operated laundries and coin operated dry cleaner services - See Rule 12A-1.042, P.A.C.;
(g) Dating services;
(h) Debt counseling or adjustment services to individuals;
(i) Dry cleaner services - See Rule 12A-1.042, P.A.C.;
(j) Escort services;
(k) Health club services;
(l) Laundries - See Rule 12A-1.042, P.A.C.;
(m) Massage parlor services - See subsection (62) below;
(n) Photographic services;
(o) Porter services;
(p) Shoe shining;
(q) Shopping services;
(r) Slimmerizing and reducing services; and
(s) Tax return preparation service.
(t) Valet services - See Rule 12A-1.042, P.A.C.
(44) Business services - (Major Group 73), which includes, but is not limited to:

(a) Advertising services;
(b) Adjustment and collection service;
(c) Appraisers services;
(d) Bail bonding services;
(e) Computer and data processing services;
(f) Consumer credit services;
(g) Detective and protection services; See subsection (74) below;
(h) Employment services; See subsection (68) below;
(i) Exterminating services; See subsection (66) below;
(j) Interior designing and decorating; See subsection (67) below;
(k) Janitorial and other cleaning services - See subsection (69) below;
(l) Lecture services;
(m) Lobbying services; See subsection (60) below;
(n) Management consulting and public relations services;
(o) Repossession services;
(p) Stenographic services, including court reporting services and various other typing services;
(q) Swimming pool cleaning and maintenance service;
(r) Temporary help service;
(s) Testing laboratories (commercial); See subsection (65) below;
(t) Trading stamp services;
(u) Fund raising services;
(v) Inventory computing services;
(w) Packaging and labeling services; and
(x) Weighing foods and other commodities, not connected with transportation. See subsection (63) below.

(45) Automotive services - (Major Group 75), which includes, but is not limited to:
(a) Car washes, including self service or automatic;
(b) Detailing autos;
(c) Inspection services; and
(d) Towing services;

(46) Motion picture services - (Major Group 78), which includes, but is not limited to:
(a) Casting services;
(b) Editing services;
(c) Laboratory services;
(d) Booking agent services; and
(e) Film delivery services.

(47) Amusement and recreational services - (Major Group 79), which includes, but is not limited to:
(a) Bands, orchestras, and actors;
(b) Baseball, basketball, and football instructional schools;
(c) Dance studios and schools;
(d) Day camps;
(e) Firework display services;
(f) Hunting guides;
(g) Judo or karate instruction;
(h) Fortune tellers; and
(i) Bridge instruction.

(48) Health services - See subsection (55) below.

(Major Group 80), which includes, but is not limited to:

(a) Physician services;
(b) Dentist services;
(c) Nursing and personal care services;
(d) Hospital services;
(e) Skilled nursing care facilities, which includes, but is not limited to: nursing homes;
(f) Medical laboratories; and
(g) Blood banks.

(49) Legal services - (Major Group 81), which includes, but is not limited to:
(a) Attorney services;
(b) Legal aid services; and
(c) Referees in Bankruptcy.

(50) Educational services - (Major Group 82), which includes, but is not limited to: academic or technical courses, correspondence schools, commercial and trade schools, and libraries, for which tuition, fees, and other charges are made, such as those of:

(a) Colleges;
(b) Academies;
(c) Universities;
(d) Community colleges;
(e) Technical institutes;
(f) Business colleges and schools;
(g) Automobile driving instruction;
(h) Boarding schools;
(i) Finishing schools;
(j) Kindergartens;
(k) Elementary schools; and
(l) High schools, junior and senior.

(51) Social services - (Major Group 83), which includes, but is not limited to:

(a) Adoption services;
(b) Child guidance services;
(c) Marriage counseling services;
(d) Job training and vocational rehabilitation services; and
(e) Day care services, such as child care centers, nursery schools, and preschool centers.

(52) Engineering, architectural, and surveying services - (Group Number 891).

(53) Accounting, auditing, and bookkeeping services - (Group Number 893), which includes, but is not limited to:

(a) Accounting services;
(b) Auditing services;
(c) Billing and bookkeeping services;
(d) Payroll accounting services; and
(e) Certified public accounting services.

(54) Miscellaneous services - (Group Number 899), which includes, but is not limited to:

(a) Artist services;
(b) Cloud seeding services; and
(c) Lecture services.
(55) Health Services.

(a) Effective July 1, 1987, the performing or providing of health services referred to in Major Group 80 of the 1972 Standard Industrial Classification Manual, as published by the Executive Office of the President, Office of Management and Budget, for compensation in this state is taxable, except as provided in paragraph (f).

(b) Each such service provider who provides a service that is not exempt under paragraph (f) is a dealer and must procure a dealer's certificate of registration and collect the tax on each charge for a taxable service.

(c) Health services are taxable whether provided on a fee for service or on a capitation basis.

(d) Massaging is a taxable health service when anybody manipulation is undertaken or incidental to the practice of one or more of the healing arts.

(e) Services provided in a hospital or other institution designed and operated primarily for the care of persons who are ill, aged, infirm, mentally or physically incapacitated or for any reason dependent upon special care or attention are taxable or exempt, as follows:

1. Rental charges and meals furnished patients or inmates as a part of room charges are exempt. See Rule 12A-1.001(14).

2. Also exempt are:

a. Charges for drugs, medicine and medical supplies that are exempt under section 212.08(2), P.S., or Rule 12A-1.020, P.A.C., or other provisions of law or regulations, when administered to a patient or inmate while in the institution;
b. Charges for prosthetic and orthopedic appliances
and other tangible personal property that are exempt under
section 212.08(2), F.S., or Rule 12A-1.021, F.A.C., or other
provisions of law or regulations, when provided to a patient
or inmate while in the institution; and

3. Charges for services provided in injecting,
administering, affixing, or fitting any such exempt property
for a patient or inmate in the institution are taxable. A
charge for both an exempt property and for the service in
making it usable by the patient or inmate will be treated as
all for the service unless the charge for the exempt
property is stated separately from the charge for the
service.

4. Charges for surgery (including charges for
anesthesiologists and other personnel who assist surgeons)
are taxable, as are charges for services provided in other
therapeutic procedures or provided in connection with use of
the institution's therapeutic or rehabilitative machines and
equipment.

5. Charges for outpatient services and for services
provided patients or inmates in such institutions merely
because they happen to be patients or inmates when needed,
the need for which could have arisen while such individuals
were not patients or inmates are taxable.

(f) The following health services are exempt from tax:

1. Services of a pharmacist or other type of
professional or specialist, the sole result of which is the
sale of tangible personal property exempt from tax under
subsection (2) of section 212.08, F.S., or other statutory
provision, such as, but not limited to a prescription drug,
a household remedy, a hypodermic needle or syringe, a
chemical compound or test kit, an artificial eye or limb,
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or a prosthetic or orthopedic appliance. However if such a professional provides services compensated apart from the sales price of the exempt property, the charge for those services is taxable.

2. Services in Federal institutions or provided by federal personnel such as (but not limited to) services provided by Veterans Administration, federal armed services, or Public Health Service institutions or personnel.

(g) Services all or a portion of the payment for which is made by a federal program, such as Medicare (authorized by Title XVIII of the Social Security Act), Medicaid (authorized by Title XIX of the Social Security Act), or the Older Americans Act of 1965, as Amended, are taxable to the extent permitted under the Federal Constitution or Act of Congress.

(56) Financial Institutions.

(a) Effective July 1, 1987, provision of a service for compensation in this state by or to a financial institution or for facilitating a loan or other service by a financial institution is taxable.

(b) For purposes of this subsection, a "financial institution" means those institutions referred to by Major Groups 60 and 61 of the 1972 Standard Industrial Classification Manual. These include, but are not limited to, a corporation, association, partnership, sole proprietorship, or other entity that is chartered as a state or national bank or, whether or not chartered by the federal or state governments, operates as a bank, building or savings and loan association, credit union, acceptance corporation, or other business the activities of which come into competition with those of national or state banks.
(c) For purposes of this subsection, a "service provided by a financial institution" includes, but is not limited to:

1. Issuing and servicing a loan for such service charges as an interest charge, a closing fee, loan management fee, cancellation fee, or nonusage fee;

2. Maintaining a checking, savings, escrow, or credit card account;

3. Processing the checks of the financial institution or of other financial institutions;

4. Stopping payment on a check;

5. Processing a check returned as not payable;

6. Printing and furnishing checks for use of depositors;

7. Issuing travelers checks, cashier's checks, or bank drafts;

8. Exchanging currency for that of another nation;

9. Investigating credit;

10. Providing other services, such as safety deposit boxes and use of depository bags.

(d) For purposes of this subsection, a "service provided to a financial institution" includes, but is not limited to such services as check and deposit sorting and posting; computation and posting of interest and other credits and charges; preparation and mailing of checks, statements, notices, and similar items; and any other clerical, bookkeeping, accounting, statistical, or similar functions performed for a financial institution.

(e) For purposes of this subsection, a "service for facilitating a loan or other service by a financial institution" includes, but is not limited to, a service for which a finder's fee is charged.
(57) Insurance Services.

(a) Effective July 1, 1987, provision of an insurance service for compensation in this state is taxable.

(b) For purposes of this subsection, the term "insurance" is defined as set forth in section 624.02, Florida Statutes, to wit: "a contract whereby one undertakes to indemnify another or pay or allow a specified amount or a determinable benefit upon determinable contingencies." It includes, but is not limited to:

1. Life insurance;
2. Property insurance;
3. Casualty insurance;
4. Surety insurance;
5. Health insurance;
6. Workmen's Compensation insurance;
7. Marine insurance;
8. Title insurance;
9. Bail bonds; and
10. Annuities;

(c) For purposes of this subsection, insurance services include, but are not limited to:

1. Services of an insurer, as that term is defined by section 624.03, F.S., in assumption of risks or pooling of risks for the benefit of those who are insured.
2. Services of an insurance agent, a solicitor, a service representative, or a supervising or managing general agent, as those terms are defined in Part I of chapter 626, Florida Statutes;
3. Services of an insurance adjuster, as defined in section 626.852, Florida Statutes;
4. Services of a bail bondsman or runner, as those terms are defined in section 648.25, Florida Statutes; and

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5. Other services to insurers and the public with reference to insurance, such as, but not limited to those of actuaries, investment advisers and insurance brokers, and such services as inspection and investigation, reporters, research, claim processing, loss prevention, and appraisal.

(d) Any portion of payment of a life insurance premium that represents increase in the policy's cash surrender or loan value, if separately stated and paid, is not considered as compensation for a taxable insurance service.

(58) Investment Services.

(a) Effective July 1, 1987, provision in this state for compensation of an investment service, referred to in Major Group 62 of the 1972 Standard Industrial Classification Manual, is taxable, unless exempt under paragraph (c).

(b) For purposes of this subsection, an "investment service" is any one or more of the following:

1. A service by a broker, as "broker" is defined in subsection (9) of section 517.021, F.S., in offering, buying, selling, or otherwise dealing or trading in securities, as "securities" is defined in subsection (18) of that section. This includes services of "Broker/Dealers", "Carrying Dealers", "Executing Dealers", and "Introducing Dealers", as those terms are defined in Rule 3E-200.01, F.A.C.

2. A service by a person who performs, with reference to tangible and intangible personal property other than securities, services of the same type as provided by brokers with reference to securities.

3. A service of an investment adviser, as defined in subsection (12) of section 517.021, F.S., in advising others as to the value of securities or as to the advisability of investments in, purchasing of, or selling of securities.
4. A service of a person who advises on investments, but who is not an investment adviser within the definition of subsection (12), of section 517.021, R.S., in advising on investments in tangible or intangible personal property or real property.

5. A service of an investment banker or investment company, including, but not limited to, advice on structuring, timing, or marketing of offerings.

6. A quotation service;

7. An exchange clearing house service;

8. Any other service relating to commitment of money or property in expectation of receiving an economic benefit.

(c) No part of any of the following is a charge for service, for purposes of this subsection:

1. Expenses in effecting the transaction, other than the commission, fee, or other compensation of the person who provides the investment service.

2. The amount paid by a purchaser and received by the seller for the property; or

3. Any capital gain made by a person, such as an underwriter, who, in the course of providing an investment service, acquires an interest in the property.

(59) Real Estate, Housing, And Business Brokerage Services.

(a) Effective July 1, 1987, all provisions for compensation of services relating to sales, leases, licenses, and other transactions concerned with real estate, housing, and business brokerage are taxable.

(b) Among the services to which reference was made in paragraph (a) are services referred to in Major Group 65 of the 1972 Standard Industry Classification Manual which includes, but are not limited to, the following:
1. Services of a broker, as that term is defined in paragraph (c) of section 475.01(1), Florida Statutes, in appraising, auctioning, selling, exchanging, buying, or renting, or offering, attempting, or agreeing to appraise, auction, or negotiate the sale, exchange, purchase, or rental of business enterprises, business opportunities, or real property or any interest concerning the same, including mineral rights or leases.

2. Services of a managing entity, which manages condominiums, timesharing property, office buildings, apartments, or other types of housing or property.

3. Services of marketers and marketing consultants, who formulate and implement marketing strategies and techniques.

4. Services of a receiver, whether or not appointed by a court.

5. Services of an escrow agent, whether such services are compensated by fees for services or by investment income on funds of another or others that are held by it in escrow.

6. Services of a surveyor.

7. Services of an investment adviser, who advises on investments in real estate or real estate and other types of property. (See, also, subsection (58).)

8. Title services, such as, but not limited to, preparation of abstracts of title, title searches, etc.

(c) Compensated services to which this subsection applies are taxable apart from and in addition to any tax collectable by the service provider for himself as a dealer or for another as a dealer on rentals, as to which see Rule 12A-1.061, F.A.C.
(60) Lobbying Service. Persons engaged in the business of performing or providing, for compensation, activities to encourage the passage, defeat, or modification of legislation or to influence the decision of an individual legislator, a legislative committee or subcommittee, or entire legislative body, or representing for compensation on a regular basis an organization which has as one of its purposes the encouragement of the passage, defeat or modification of legislative or influencing legislation decisions, are performing or providing a taxable service.

(61) Wrecking Services. Persons engaged in the business of wrecking, tearing down, defacing or demolishing tangible personal or real property or any parts thereof are performing or providing a taxable service.

(62) Turkish Baths, Massage and Reducing Salons. Persons engaged in the business of operating turkish baths, reducing salons or in the business of massaging are performing or providing a taxable service. "Turkish baths" shall mean any type of facility wherein the individual is warmed by steam or dry heat. "Reducing salons" shall mean any type of establishment which offers facilities or a program of activities for the purpose of weight reduction. "Massaging" shall include the kneading, rubbing or manipulating of the body to condition the body, but does not include any body manipulation undertaken and incidental to the practice of one or more of the healing arts. Persons engaged in the business of operating health studios which, as a part of their operation, offer any or all of the services of turkish baths, massages or reducing facilities or programs shall be subject to tax upon the provision of the above named service.

(63) Weighing Services. Persons engaged in the business of weighing any item of tangible personal property are performing or providing a taxable service.
(64) Well Drilling Services. Persons engaged in the business of well drilling are performing or providing a taxable service.

(65) Test Laboratories. Persons engaged in the business of providing laboratory testing of any substance for any experimental, scientific or commercial purpose are performing or providing a taxable service.

(66) Termite, Bug, Roach and Pest Eradicators. Persons engaged in the business of eradicating or preventing the infestation by termites, bugs, roaches and all other living pests are performing or providing a taxable service.

(67) Painting, Papering, Interior Designing, and Interior Decorating Services. Persons engaged in the business of painting, papering, interior designing, and interior decorating are performing or providing a taxable service. "Painting" shall mean covering of both interior and exterior surfaces of tangible personal or real property with a coloring matter and mixture of a pigment or sealant, with some suitable liquid to form a solid adherent when spread on in thin coats for decoration, protection or preservation purposes and all necessary preparations thereto, including surface preparation. "Papering" shall mean applying wallpaper or wall fabric to the interior of houses or buildings and all necessary preparations thereto including surface preparation. "Interior decoration" shall mean the service of designing or decorating the interiors of houses or buildings, counseling with respect to such designing or decoration or the procurement of furniture, fixtures, or home or building decorations. When any person provides interior decorating service without charge as an incident to the sale of real or personal property, no sales tax, in addition to that paid on the purchase price or any part thereof of the personal property, shall be charged.
(68) Employment Agency Services. Employment agencies engaged in the business of providing listings of available employment, counseling others with respect to future employment, or aiding others in any way to procure employment are performing or providing a taxable service. The aforementioned services are subject to tax, regardless of whether they are rendered for the prospective employee or prospective employer.

(69) Janitorial and Cleaning Services. Persons engaged in the business of performing or providing janitorial service, building maintenance and cleaning are performing or providing a taxable service, including the services performed or provided in a private residence. "Janitorial services" means the type of cleaning services performed by a janitor in the regular course of duty, whether such services are performed individually, under separate contract, or are included within a general contract to perform a combination of such services. The term includes, but is not limited to, contracts to perform interior window washing, floor cleaning, vacuuming and waxing, the cleaning of interior walls and woodwork, and cleaning of restrooms and furnaces. Also included within the meaning of the term is the movement of furniture and other items of personal property within a building.

(70) Lawn Care. Persons engaged in the business of "lawn care" are performing or providing a taxable service. "Lawn care" includes but is not limited to the following services: mowing, trimming, watering, fertilizing, reseeding, resodding, and killing of insects, moles, other vermin, weeds, or fungi which may be threatening a lawn. Persons who mow lawns are performing or providing a taxable service regardless of their ages.
(71) Landscaping. Landscaping services are subject to tax. The services performed or provided by one who arranges and modifies the natural condition of a given parcel or tract of land so as to render the land suitable for public or private use or enjoyment is engaged in the business of "landscaping."

(72) Animal Grooming. Persons engaged in the business of animal grooming are performing or providing a taxable service. "Grooming" consists of any act performed to maintain or improve the appearance of an animal and includes, but is not limited to, washing, combing, currying, hair cutting and nail clipping.

(73) Flying Service. Persons engaged in the business of teaching a course of instruction in the art of operation and flying of an airplane, and instructions in repairing, renovating, reconditioning an airplane, or any related service are performing a taxable service. Flying service shall also include all other types of flying service, including agricultural aerial application services, aerial commercial and chartered transportation services.

(74) Security and Detective Services.

(a) Persons engaged in the business of providing security or detective services are performing taxable services.

(b) Security service characterized. Any person who provides a service, the purpose of which is to protect property from theft, vandalism or destruction; or individuals from physical attack or harassment is providing a "security service." Persons engaged in the following services are providing a taxable security service; the list is not exclusive: Rental of guard dogs, burglar and fire alarm systems; providing security guards, body guards and mobile patrols; and protection of computer systems against unauthorized penetration.
(c) Detective services characterized. Persons engaged, for a consideration, in the service of investigation for the purpose of obtaining information regarding any one or more of the following matters are engaged in the business of providing a "detective service", and their services are subject to tax: investigation of crimes or wrongs done or threatened; the habits, conduct, movements, whereabouts, associations, transactions, or reputation or character of any person; the credibility of witnesses or other persons; the investigation or recovery of lost or stolen property, or the cause, origin, or responsibility for fires, accidents, or injuries to property; the investigation of the truth or falsity of any statement or representation; the detection of deception; or the business of securing evidence to be used before authorized investigating committees, boards of award or arbitration, or in the trial of civil or criminal cases. The services of a peace officer engaged privately in security or detection work are also subject to tax.

(75) Trimming And Removal Of Trees And Shrubbery. Persons engaged in the business of tree trimming and removal are performing or providing a service, the consideration of which are subject to tax. Persons engaged in "stump removal" are engaged in a taxable service, as are persons engaged in the removal of any other portion of a tree, such as the branches or trunk. The trimming or removal of any shrub shall be subject to tax.

(76) Water Conditioning and Softening. Persons engaged in the business of water conditioning and softening are performing or providing a taxable service. "Water softening" means the removal of minerals from water to render it more suitable for drinking and washing. "Water conditioning" means any action other than water softening taken with respect to water which renders the water fit for
its intended use or more healthful or enjoyable for human consumption. The phrase "water conditioning" includes but is not limited to water filtration, water purification, deionization and reverse osmosis. The service of water purification is taxable whether performed for residential, commercial, industrial, or agricultural users.

(77) Services Performed Or Provided By A Governmental Entity.

(a) Services performed or provided by a governmental entity for a fee are subject to tax, including but not limited to:

1. Sewerage;
2. Garbage;
3. Health services;
4. Fire services; and
5. Recreation. Fees paid to governmental entities for the privilege of participating in athletic sports or other recreational activities are also subject to tax. (See Rule 12A-1.005, F.A.C.)

(b) A "sport" is any activity or experience which involves some movement of the human body and gives enjoyment or recreation. An "athletic" sport is any sport which requires physical strength, skill, speed, or training in its performance. The following activities are nonexclusive examples of athletic sports: Baseball, football, basketball, softball, volleyball, golf, tennis, racquetball, swimming, wrestling, and foot racing.

(c) The following is a list of various fees which would be considered fees paid to a governmental agency for the privilege of participating in any athletic sport, and thus subject to tax under this rule. The list is not exhaustive.
1. Fees paid for the privilege of using any facility specifically designed for use by those playing an athletic sport; Fees for use of a ball diamond, tennis court, swimming pool, or ice skating rink are subject to tax. These fees are subject to tax whether they allow use of the facility for a brief or extended period of time.

2. Fees paid to enter any tournament or league which involves playing an athletic sport are subject to tax. Both team and individual entry fees are taxable. Fees paid to enter any marathon or foot race of shorter duration are subject to tax under this rule.

3. Fees paid for lesson or instruction in how to play or to improve one's ability to play an athletic sport are subject to tax. Golf and swimming lesson fees are specific examples of such taxable charges. The fees are taxable whether the person receiving the instruction is a child or an adult.

(78) Contractor Services.

(a) Effective July 1, 1987, provision of a contractor service for compensation in this state is taxable.

(b) For purposes of these rules, the term "contractor" is defined by Rule 12A-1.094(1)(a), F.A.C., as "one who is engaged in the repair, alteration, improvement or construction of real property...[including] but...not limited to, persons engaged in building, electrical, plumbing, heating, painting, decorating, ventilating, paperhanging, sheet metal, roofing, bridge, road, waterworks, landscape, pier or billboard work...[including] subcontractors." For purposes of this subsection, the term, "contractor" includes both those who perform non-public works contracts (See Rule 12A-1.051, F.A.C.) and those who perform public works contracts (See Rule 12A-1.094, F.A.C.).

(c) The contractor who procures from another source materials, supplies, or services (including those of a subcontractor) may use one of the following methods in arriving at the total contract price:
1. Where the contractor agrees to furnish materials, supplies and necessary services (including his own services) for a lump sum;

2. Where the contractor agrees to furnish the materials and supplies and necessary services on a cost plus or fixed fee basis;

3. Where the contractor agrees to furnish materials and supplies and necessary services with an upset or guaranteed price that may not be exceeded;

4. Where the contractor agrees, as part of performing the contract to sell specifically described and itemized materials, supplies, or services procured from another source at an agreed price, separate from the consideration for his services.

(d) Where the methods described in subparagraphs 1. through 3. of paragraph (c), above, are used, the contractor is the consumer of the materials, supplies, and services procured from another source, and must pay tax on their receipt, whether or not the contract is performed for an exempt entity described in paragraph (c) of subsection (b) of this section. The dealer who sells them to the contractor must collect the tax from him, based on the consideration for them. The contractor must collect tax from the person or entity for whom the contract was performed (unless exempt), based on the total amount due on the contract. Where the method described in subparagraph 4. of paragraph (c), above, is used, the contractor is deemed to be selling tangible personal property and services, and shall collect tax from the person or entity for whom the contract was performed (unless exempt) on such property and services procured from another source, if separately stated from charges for his own services, in addition to collecting taxes on his services. However, with reference to such tangible personal property, the contractor may provide a resale certificate to the seller from whom it was purchased,
in lieu of paying tax on that sale, provided the property is transferred to the person for whom the contract was performed in a form and quantity which is capable of any fixed or definite price value, and in a form and quantity typically associated with sales of such property; and the property is actually sold to the customer in conjunction with the performance of the service as indicated by a separate charge for the specifically described and identifiable items. No such exemption is available with reference to services procured by the contractor from another source.

(79) Interstate Commerce. Services for consideration in connection with interstate commerce shall be taxable only to the extent that the imposition of the tax would not be unlawful under the United States Constitution or an Act of the United States Congress. Among the subsections of this section to which this rule applies are subsections (24), (25), (26), (27), (28), (29), (30), (31), (32), (33), (34), (35), (36).

(80) Membership Organizations.

(a) Services of membership organizations for such compensation as membership dues, fees, and other compulsory charges are taxable, measured by such charges.

(b) Membership organizations whose services for compensation are taxable include, but are not limited to, organizations described as follows in Major Group 86 of the 1972 Standard Industrial Manual, published by the Executive Office of the President, Office of Management and Budget:
1. Business Associations (Major Group 861), such as, but not limited to: Better Business Bureaus; boards of trade, other than security and commodity exchanges; business associations, other than civic and social; chambers of commerce; contractors' associations; growers' associations, not engaged in contract buying or selling; growers' marketing advisory services; industrial standards committees; Junior Chambers of Commerce; manufacturers' institutes; merchants' associations, not engaged in credit investigations; public utility associations; real estate boards; shipping and steamship company associations; and trade associations.

2. Professional Membership Organizations (Major Group 862), such as, but not limited to: Professional membership organizations; and scientific membership associations, unless exempt under Chapter 212, P.S., or otherwise exempt by operation of law.

3. Labor Unions and Similar Labor Organizations (Major Group 863), such as, but not limited to: Labor organizations; labor unions; trade unions, local or national; employees' associations, for improvement of wages and working conditions.

4. Civic, Social, and Fraternal Associations (Major Group 864), such as, but not limited to: Alumni associations and clubs; businessmen's clubs, civic and social; bars and restaurants, owned and operated for members of organizations only; citizens' unions; civic associations; community membership clubs, other than amusement and recreation clubs; fraternal associations, other than insurance offices; fraternities and sororities, except residential; taxpayers' associations; university clubs; singing societies; social clubs, membership.
5. Political Organizations (Major Group 865), i.e., membership organizations established to promote the interests of a national, state, or local political party or candidate, such as, but not limited to: Democratic clubs, Republican clubs, and other political organizations and clubs;

6. Membership Organizations, Not Elsewhere Classified (Major Group 869), such as, but not limited to: automobile owners' associations and clubs; farm bureaus; historical clubs, other than professional; humane societies; and, poetry associations.

(c) For purposes of this subsection, taxable services include, but are not limited to, such services as:

1. Privilege of using recreational facilities or engaging in social or recreational activities or affairs;

2. Informational services, such as the privilege of receiving newsletters or other publications providing information on developments thought to be of interest to members.

3. Representation of workers or employers in collective bargaining or labor disputes;

4. Representation of members before Federal, State, or local governmental bodies and officials by providing lobbying services (as to which, see subsection (60)), and other governmental representation services;

5. Arrangement of buying services and discounts for members; and

6. Conducting or participating in weddings and other special events.
(d) The following are services not for compensation, and are, therefore, not subject to taxation:

1. Where membership in an organization is not contingent upon payment of dues, fees, or other compulsory charges, and any funds needed by the organization to provide services to members and nonmembers are derived from voluntary contributions, contributions cannot be used as a measure of a tax upon services received by members or nonmembers; and

2. Where services are provided without charge to members, nonmembers, or both, there can be no tax on such services; but this does not exempt dues, fees, or other compulsory charges as a condition of membership in the organization that provides the service.

(81) Illegal Services.

(a) Services, both those discussed in the foregoing subsections and other services, that are illegal, are taxable no less than services that are legal.

(b) Providers of illegal services are dealers, and must register and perform all other duties required of providers of legal services.

Specific Authority 212.17(6), 212.18(2), 213.06 FS.
Law Implemented 212.05(1)(j), 212.06(2)(k), Chapter 86-166, Laws of Florida.

History — New ________.