

ENROLLED
 HB 231

2014 Legislature

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An act relating to the admissions tax; amending s. 212.04, F.S.; revising the professional sporting events that are exempt from the admissions tax; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2) (a) A tax may not be levied on:

1. ~~No tax shall be levied on~~ Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families ~~Family Services~~, and state correctional institutions if ~~when~~ only student, faculty, or inmate talent is used. However, this exemption does ~~shall~~ not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall be retained and used by each institution to support women's athletics as provided in s. 1006.71(2)(c).

2.a. ~~No tax shall be levied on~~ Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under ~~the~~

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29 | ~~provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,~~
30 | as amended.

31 | ~~3.b. No tax shall be levied on~~ Admission charges to an
32 | event sponsored by a governmental entity, sports authority, or
33 | sports commission if ~~when~~ held in a convention hall, exhibition
34 | hall, auditorium, stadium, theater, arena, civic center,
35 | performing arts center, or publicly owned recreational facility
36 | and if ~~when~~ 100 percent of the risk of success or failure lies
37 | with the sponsor of the event and 100 percent of the funds at
38 | risk for the event belong to the sponsor, and student or faculty
39 | talent is not exclusively used. As used in this subparagraph
40 | ~~sub-subparagraph~~, the terms "sports authority" and "sports
41 | commission" mean a nonprofit organization that is exempt from
42 | federal income tax under s. 501(c)(3) of the Internal Revenue
43 | Code and that contracts with a county or municipal government
44 | for the purpose of promoting and attracting sports-tourism
45 | events to the community with which it contracts.

46 | ~~4.3. No tax shall be levied on~~ An admission paid by a
47 | student, or on the student's behalf, to any required place of
48 | sport or recreation if the student's participation in the sport
49 | or recreational activity is required as a part of a program or
50 | activity sponsored by, and under the jurisdiction of, the
51 | student's educational institution if, ~~provided~~ his or her
52 | attendance is as a participant and not as a spectator.

53 | ~~5.4. No tax shall be levied on~~ Admissions to the National
54 | Football League championship game or Pro Bowl; ~~an~~ admissions to
55 | any semifinal game or championship game of a national collegiate
56 | tournament; ~~an~~ admissions to a Major League Baseball, Major

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57 | League Soccer, National Basketball Association, or National
 58 | Hockey League all-star game; ~~on~~ admissions to the Major League
 59 | Baseball Home Run Derby held before the Major League Baseball
 60 | All-Star Game; or ~~on~~ admissions to ~~the~~ National Basketball
 61 | Association all-star events produced by the National Basketball
 62 | Association and held at a facility such as an arena, convention
 63 | center, or municipal facility ~~Rookie Challenge, Celebrity Game,~~
 64 | ~~3-Point Shooting Contest, or Slam Dunk Challenge.~~

65 | ~~6.5.~~ A participation fee or sponsorship fee imposed by a
 66 | governmental entity as described in s. 212.08(6) for an athletic
 67 | or recreational program if is exempt when the governmental
 68 | entity by itself, or in conjunction with an organization exempt
 69 | under s. 501(c)(3) of the Internal Revenue Code of 1954, as
 70 | amended, sponsors, administers, plans, supervises, directs, and
 71 | controls the athletic or recreational program.

72 | ~~7.6.~~ ~~Also exempt from the tax imposed by this section to~~
 73 | ~~the extent provided in this subparagraph are Admissions to live~~
 74 | ~~theater, live opera, or live ballet productions in this state~~
 75 | ~~which are sponsored by an organization that has received a~~
 76 | ~~determination from the Internal Revenue Service that the~~
 77 | ~~organization is exempt from federal income tax under s.~~
 78 | ~~501(c)(3) of the Internal Revenue Code of 1954, as amended, if~~
 79 | ~~the organization actively participates in planning and~~
 80 | ~~conducting the event, is responsible for the safety and success~~
 81 | ~~of the event, is organized for the purpose of sponsoring live~~
 82 | ~~theater, live opera, or live ballet productions in this state,~~
 83 | ~~has more than 10,000 subscribing members and has among the~~
 84 | ~~stated purposes in its charter the promotion of arts education~~

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85 | in the communities ~~which~~ it serves, and will receive at least 20
86 | percent of the net profits, if any, of the events ~~which~~ the
87 | organization sponsors and will bear the risk of at least 20
88 | percent of the losses, if any, from the events ~~which~~ it sponsors
89 | if the organization employs other persons as agents to provide
90 | services in connection with a sponsored event. Before ~~Prior to~~
91 | March 1 of each year, such organization may apply to the
92 | department for a certificate of exemption for admissions to such
93 | events sponsored in this state by the organization during the
94 | immediately following state fiscal year. The application must
95 | ~~shall~~ state the total dollar amount of admissions receipts
96 | collected by the organization or its agents from such events in
97 | this state sponsored by the organization or its agents in the
98 | year immediately preceding the year in which the organization
99 | applies for the exemption. Such organization shall receive the
100 | exemption only to the extent of \$1.5 million multiplied by the
101 | ratio that such receipts bear to the total of such receipts of
102 | all organizations applying for the exemption in such year;
103 | ~~however, in no event shall~~ such exemption granted to any
104 | organization may not exceed 6 percent of such admissions
105 | receipts collected by the organization or its agents in the year
106 | immediately preceding the year in which the organization applies
107 | for the exemption. Each organization receiving the exemption
108 | shall report each month to the department the total admissions
109 | receipts collected from such events sponsored by the
110 | organization during the preceding month and shall remit to the
111 | department an amount equal to 6 percent of such receipts reduced
112 | by any amount remaining under the exemption. Tickets for such

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113 | events sold by such organizations may ~~shall~~ not reflect the tax
114 | otherwise imposed under this section.

115 | ~~8.7. Also exempt from the tax imposed by this section are~~
116 | Entry fees for participation in freshwater fishing tournaments.

117 | ~~9.8. Also exempt from the tax imposed by this section are~~
118 | Participation or entry fees charged to participants in a game,
119 | race, or other sport or recreational event if spectators are
120 | charged a taxable admission to such event.

121 | ~~10.9. No tax shall be levied on Admissions to any~~
122 | postseason collegiate football game sanctioned by the National
123 | Collegiate Athletic Association.

124 | Section 2. This act shall take effect July 1, 2014.