

By Senator Latvala

8-1259-98

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.02, F.S.; redefining the term "admissions" for purposes of ch. 212, F.S.; providing an effective date.

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

Section 1. Subsection (1) of section 212.02, Florida Statutes, is amended to read:

212.02 Definitions.--The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(1) The term "admissions" means and includes the net sum of money after deduction of any federal taxes for admitting a person or vehicle or persons to any place of amusement, sport, or recreation or for the privilege of entering or staying in any place of amusement, sport, or recreation, including, but not limited to, theaters, outdoor theaters, shows, exhibitions, games, races, or any place where charge is made by way of sale of tickets, gate charges, seat charges, box charges, season pass charges, cover charges, greens fees, participation fees, entrance fees, or other fees or receipts of anything of value measured on an admission or entrance or length of stay or seat box accommodations in any place where there is any exhibition, amusement, sport, or recreation, and all dues and fees paid to private clubs and membership clubs providing recreational ~~or physical fitness~~ facilities, including, but not limited to, golf, tennis, swimming, yachting, and boating, ~~athletic, exercise, and~~

1 ~~fitness facilities, except physical fitness facilities owned~~
2 ~~or operated by any hospital licensed under chapter 395.~~

3 Section 2. This act shall take effect July 1, 1998.

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6 SENATE SUMMARY

7 Redefines the term "admissions" for purposes of ch. 212,
8 F.S., to delete dues paid to be admitted to physical
9 fitness facilities.

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