

By Senator Crist

20-652-98

1                                   A bill to be entitled  
2           An act relating to admissions to sporting  
3           events; amending s. 212.04, F.S.; exempting  
4           from taxation admissions to certain collegiate  
5           tournament games and baseball all-star games;  
6           providing an effective date.

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

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10           Section 1. Paragraph (a) of subsection (2) of section  
11 212.04, Florida Statutes, is amended to read:

12           212.04 Admissions tax; rate, procedure, enforcement.--

13           (2)(a)1. No tax shall be levied on admissions to  
14 athletic or other events sponsored by elementary schools,  
15 junior high schools, middle schools, high schools, community  
16 colleges, public or private colleges and universities, deaf  
17 and blind schools, facilities of the youth services programs  
18 of the Department of Children and Family Services, and state  
19 correctional institutions when only student, faculty, or  
20 inmate talent is used. However, this exemption shall not apply  
21 to admission to athletic events sponsored by an institution  
22 within the State University System, and the proceeds of the  
23 tax collected on such admissions shall be retained and used by  
24 each institution to support women's athletics as provided in  
25 s. 240.533(3)(c).

26           2.a. No tax shall be levied on dues, membership fees,  
27 and admission charges imposed by not-for-profit sponsoring  
28 organizations. To receive this exemption, the sponsoring  
29 organization must qualify as a not-for-profit entity under the  
30 provisions of s. 501(c)(3) of the Internal Revenue Code of  
31 1954, as amended.

1           b. No tax imposed by this section and not actually  
2 collected before August 1, 1992, shall be due from any museum  
3 or historic building owned by any political subdivision of the  
4 state.

5           3. No tax shall be levied on an admission paid by a  
6 student, or on the student's behalf, to any required place of  
7 sport or recreation if the student's participation in the  
8 sport or recreational activity is required as a part of a  
9 program or activity sponsored by, and under the jurisdiction  
10 of, the student's educational institution, provided his or her  
11 attendance is as a participant and not as a spectator.

12           4. No tax shall be levied on admissions to the  
13 National Football League championship game, on admissions to  
14 any semifinal game or championship game of a national  
15 collegiate tournament, or on admissions to a Major League  
16 Baseball all-star game.

17           5. A participation fee or sponsorship fee imposed by a  
18 governmental entity as described in s. 212.08(6) for an  
19 athletic or recreational program is exempt when the  
20 governmental entity by itself, or in conjunction with an  
21 organization exempt under s. 501(c)(3) of the Internal Revenue  
22 Code of 1954, as amended, sponsors, administers, plans,  
23 supervises, directs, and controls the athletic or recreational  
24 program.

25           6. Also exempt from the tax imposed by this section to  
26 the extent provided in this subparagraph are admissions to  
27 live theater, live opera, or live ballet productions in this  
28 state which are sponsored by an organization that has received  
29 a determination from the Internal Revenue Service that the  
30 organization is exempt from federal income tax under s.  
31 501(c)(3) of the Internal Revenue Code of 1954, as amended, if

1 the organization actively participates in planning and  
2 conducting the event, is responsible for the safety and  
3 success of the event, is organized for the purpose of  
4 sponsoring live theater, live opera, or live ballet  
5 productions in this state, has more than 10,000 subscribing  
6 members and has among the stated purposes in its charter the  
7 promotion of arts education in the communities which it  
8 serves, and will receive at least 20 percent of the net  
9 profits, if any, of the events which the organization sponsors  
10 and will bear the risk of at least 20 percent of the losses,  
11 if any, from the events which it sponsors if the organization  
12 employs other persons as agents to provide services in  
13 connection with a sponsored event. Prior to March 1 of each  
14 year, such organization may apply to the department for a  
15 certificate of exemption for admissions to such events  
16 sponsored in this state by the organization during the  
17 immediately following state fiscal year. The application shall  
18 state the total dollar amount of admissions receipts collected  
19 by the organization or its agents from such events in this  
20 state sponsored by the organization or its agents in the year  
21 immediately preceding the year in which the organization  
22 applies for the exemption. Such organization shall receive the  
23 exemption only to the extent of \$1.5 million multiplied by the  
24 ratio that such receipts bear to the total of such receipts of  
25 all organizations applying for the exemption in such year;  
26 however, in no event shall such exemption granted to any  
27 organization exceed 6 percent of such admissions receipts  
28 collected by the organization or its agents in the year  
29 immediately preceding the year in which the organization  
30 applies for the exemption. Each organization receiving the  
31 exemption shall report each month to the department the total

