

By Representative Bradley

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.04, F.S.;
4 exempting admissions to certain collegiate
5 tournament games and baseball all-star games
6 from the tax on admissions; providing an
7 effective date.

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

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11 Section 1. Paragraph (a) of subsection (2) of section
12 212.04, Florida Statutes, 1996 Supplement, is amended to read:

13 212.04 Admissions tax; rate, procedure, enforcement.--

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

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

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1 provisions of s. 501(c)(3) of the United States Internal
2 Revenue Code of 1954, as amended.

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

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

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

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

27 6. Also exempt from the tax imposed by this section to
28 the extent provided in this subparagraph are admissions to
29 live theater, live opera, or live ballet productions in this
30 state which are sponsored by an organization that has received
31 a determination from the Internal Revenue Service that the

1 organization is exempt from federal income tax under s.
2 501(c)(3) of the United States Internal Revenue Code of 1954,
3 as amended, if the organization actively participates in
4 planning and conducting the event, is responsible for the
5 safety and success of the event, is organized for the purpose
6 of sponsoring live theater, live opera, or live ballet
7 productions in this state, has more than 10,000 subscribing
8 members and has among the stated purposes in its charter the
9 promotion of arts education in the communities which it
10 serves, and will receive at least 20 percent of the net
11 profits, if any, of the events which the organization sponsors
12 and will bear the risk of at least 20 percent of the losses,
13 if any, from the events which it sponsors if the organization
14 employs other persons as agents to provide services in
15 connection with a sponsored event. Prior to March 1 of each
16 year, such organization may apply to the department for a
17 certificate of exemption for admissions to such events
18 sponsored in this state by the organization during the
19 immediately following state fiscal year. The application shall
20 state the total dollar amount of admissions receipts collected
21 by the organization or its agents from such events in this
22 state sponsored by the organization or its agents in the year
23 immediately preceding the year in which the organization
24 applies for the exemption. Such organization shall receive the
25 exemption only to the extent of \$1.5 million multiplied by the
26 ratio that such receipts bear to the total of such receipts of
27 all organizations applying for the exemption in such year;
28 however, in no event shall such exemption granted to any
29 organization exceed 6 percent of such admissions receipts
30 collected by the organization or its agents in the year
31 immediately preceding the year in which the organization

1 applies for the exemption. Each organization receiving the
2 exemption shall report each month to the department the total
3 admissions receipts collected from such events sponsored by
4 the organization during the preceding month and shall remit to
5 the department an amount equal to 6 percent of such receipts
6 reduced by any amount remaining under the exemption. Tickets
7 for such events sold by such organizations shall not reflect
8 the tax otherwise imposed under this section.

9 Section 2. This act shall take effect upon becoming a
10 law.

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12 HOUSE SUMMARY

13 Exempts admissions to any semifinal game or championship
14 game of a national collegiate tournament or to a Major
15 League Baseball all-star game from the tax on admissions.
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