

By Representative Laurent

1 A bill to be entitled
2 An act relating to game and fresh water fish;
3 amending s. 212.04, F.S.; providing an
4 admissions tax exemption for freshwater fishing
5 tournaments; amending s. 372.0222, F.S. ;
6 authorizing the Game and Fresh Water Fish
7 Commission to advertise and promote wildlife
8 diversity and recreational opportunities and to
9 collect certain fees for services and
10 information; authorizing the commission to
11 adopt rules for purchasing advertising and
12 promotional contractual services; providing an
13 effective date.

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

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17 Section 1. Paragraph (a) of subsection (2) of section
18 212.04, Florida Statutes, 1996 Supplement, is amended to read:
19 212.04 Admissions tax; rate, procedure, enforcement.--
20 (2)(a)1. No tax shall be levied on admissions to
21 athletic or other events sponsored by elementary schools,
22 junior high schools, middle schools, high schools, community
23 colleges, public or private colleges and universities, deaf
24 and blind schools, facilities of the youth services programs
25 of the Department of Children and Family ~~Health and~~
26 ~~Rehabilitative~~ Services, and state correctional institutions
27 when only student, faculty, or inmate talent is used. However,
28 this exemption shall not apply to admission to athletic events
29 sponsored by an institution within the State University
30 System, and the proceeds of the tax collected on such
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1 admissions shall be retained and used by each institution to
2 support women's athletics as provided in s. 240.533(3)(c).

3 2.a. No tax shall be levied on dues, membership fees,
4 and admission charges imposed by not-for-profit sponsoring
5 organizations. To receive this exemption, the sponsoring
6 organization must qualify as a not-for-profit entity under the
7 provisions of s. 501(c)(3) of the United States Internal
8 Revenue Code of 1954, as amended.

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

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

20 4. No tax shall be levied on admissions to the
21 National Football League championship game.

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

30 6. Also exempt from the tax imposed by this section to
31 the extent provided in this subparagraph are admissions to

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

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

12 7. Also exempt from the tax imposed by this section
13 are entry fees for participation in freshwater fishing
14 tournaments.

15 Section 2. Section 372.0222, Florida Statutes, 1996
16 Supplement, is amended to read:

17 372.0222 Private publication agreements; advertising;
18 costs of production.--

19 (1) The Game and Fresh Water Fish Commission may enter
20 into agreements to secure the private publication of public
21 information brochures, pamphlets, audiotapes, videotapes, and
22 related materials for distribution without charge to the
23 public and, in furtherance thereof, is authorized to:

24 (a) Enter into agreements with private vendors for the
25 publication or production of such public information
26 materials, whereby the costs of publication or production will
27 be borne in whole or in part by the vendor or the vendor shall
28 provide additional compensation in return for the right of the
29 vendor to select, sell, and place advertising which publicizes
30 products or services related to and harmonious with the
31 subject matter of the publication.

1 (b) Retain the right, by agreement, to approve all
2 elements of any advertising placed in such public information
3 materials, including the form and content thereof.

4 (2) The Game and Fresh Water Fish Commission may sell
5 advertising in the Florida Wildlife Magazine to offset the
6 cost of publication and distribution of the magazine.

7 (3)~~(2)~~ Any public information materials produced
8 pursuant to this section and containing advertising of any
9 kind shall include a statement providing that the inclusion of
10 advertising in such material does not constitute an
11 endorsement by the state or commission of the products or
12 services so advertised.

13 (4)~~(3)~~ The Game and Fresh Water Fish Commission may
14 enter into agreements with private vendors for vendor
15 advertisement for the purpose of offsetting expenses relating
16 to license issuance, and, in furtherance thereof, is
17 authorized to:

18 (a) Retain the right, by agreement, to approve all
19 elements of such advertising, including the form or content.

20 (b) Require that any advertising of any kind
21 contracted pursuant to this section shall include a statement
22 providing that the advertising does not constitute an
23 endorsement by the state or commission of the products or
24 services to be so advertised.

25 (5)~~(4)~~ The commission shall collect, edit, publish,
26 and print pamphlets, papers, manuscripts, documents, books,
27 monographs, and other materials relating to fish and wildlife
28 conservation and may establish and impose a reasonable charge
29 for such materials to cover costs of production and
30 distribution in whole or part and may contract for the
31 marketing, sale, and distribution of such publications and

1 materials; except that no charge shall be imposed for
2 materials designed to provide the public with essential
3 information concerning fish and wildlife regulations and
4 matters of public safety.

5 (6) The commission shall provide services and
6 information designed to inform Floridians and visitors about
7 Florida's unique and diverse fish, game, and wildlife, and
8 make it available by means of commonly used media. For the
9 accomplishment of those purposes, the commission may make
10 expenditures to:

11 (a) Encourage and cooperate with public and private
12 organizations or groups to publicize to residents and visitors
13 the diversity of fish, game, and wildlife, and related
14 recreation opportunities of the state, including the
15 establishment of and expenditure for a program of cooperative
16 advertising or sponsorships, or partnerships with the public
17 and private organizations and groups in accordance with rules
18 adopted by the commission under chapter 120.

19 (b) Charge and collect a reasonable fee for
20 researching or compiling information or other services which,
21 in its judgment, should not be free to those requesting the
22 information, research, handling, material, publication, or
23 other services. Any amounts of money received by the
24 commission from such sources shall be restored to the
25 appropriations of the commission and any unexpended funds
26 shall be deposited into the State Game Trust Fund and made
27 available to the commission for use in performing its duties,
28 powers, and purposes.

29 (c) Charge and collect registration fees at
30 conferences, seminars, and other meetings conducted in
31 furtherance of the duties, powers, and purposes of the

1 commission. Any funds collected under this paragraph which
2 remain unexpended after the expenses of the conference,
3 seminar, or meeting have been paid shall be deposited into the
4 State Game Trust Fund and made available to the commission for
5 use in performing its duties, powers, and purposes.

6 (7) Notwithstanding the provisions of part I of
7 chapter 287, the commission may adopt rules for the purpose of
8 entering into contracts that are primarily for promotional and
9 advertising services and promotional events which may include
10 the authority to negotiate costs with offerors of such
11 services and commodities who have been determined to be
12 qualified on the basis of technical merit, creative ability,
13 and professional competency.

14 Section 3. This act shall take effect July 1, 1997.

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17 SENATE SUMMARY

18 Exempts participants in freshwater fishing tournaments
19 from the admissions tax. Authorizes the Game and Fresh
20 Water Fish Commission to advertise and promote wildlife
21 diversity and recreational opportunities and collect fees
22 for workshops and services.
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