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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; amending s.
13 372.57, F.S.; requiring additional
14 identification when required by the license or
15 permits; providing an effective date.

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

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

1 System, and the proceeds of the tax collected on such
2 admissions shall be retained and used by each institution to
3 support women's athletics as provided in s. 240.533(3)(c).

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

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

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

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

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

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1 6. Also exempt from the tax imposed by this section to
2 the extent provided in this subparagraph are admissions to
3 live theater, live opera, or live ballet productions in this
4 state which are sponsored by an organization that has received
5 a determination from the Internal Revenue Service that the
6 organization is exempt from federal income tax under s.
7 501(c)(3) of the United States Internal Revenue Code of 1954,
8 as amended, if the organization actively participates in
9 planning and conducting the event, is responsible for the
10 safety and success of the event, is organized for the purpose
11 of sponsoring live theater, live opera, or live ballet
12 productions in this state, has more than 10,000 subscribing
13 members and has among the stated purposes in its charter the
14 promotion of arts education in the communities which it
15 serves, and will receive at least 20 percent of the net
16 profits, if any, of the events which the organization sponsors
17 and will bear the risk of at least 20 percent of the losses,
18 if any, from the events which it sponsors if the organization
19 employs other persons as agents to provide services in
20 connection with a sponsored event. Prior to March 1 of each
21 year, such organization may apply to the department for a
22 certificate of exemption for admissions to such events
23 sponsored in this state by the organization during the
24 immediately following state fiscal year. The application shall
25 state the total dollar amount of admissions receipts collected
26 by the organization or its agents from such events in this
27 state sponsored by the organization or its agents in the year
28 immediately preceding the year in which the organization
29 applies for the exemption. Such organization shall receive the
30 exemption only to the extent of \$1.5 million multiplied by the
31 ratio that such receipts bear to the total of such receipts of

1 all organizations applying for the exemption in such year;
2 however, in no event shall such exemption granted to any
3 organization exceed 6 percent of such admissions receipts
4 collected by the organization or its agents in the year
5 immediately preceding the year in which the organization
6 applies for the exemption. Each organization receiving the
7 exemption shall report each month to the department the total
8 admissions receipts collected from such events sponsored by
9 the organization during the preceding month and shall remit to
10 the department an amount equal to 6 percent of such receipts
11 reduced by any amount remaining under the exemption. Tickets
12 for such events sold by such organizations shall not reflect
13 the tax otherwise imposed under this section.

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

17 Section 2. Section 372.0222, Florida Statutes, 1996
18 Supplement, is amended to read:

19 372.0222 Private publication agreements; advertising;
20 costs of production.--

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

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

1 products or services related to and harmonious with the
2 subject matter of the publication.

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

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

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

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

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

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

27 (5)~~(4)~~ The commission shall collect, edit, publish,
28 and print pamphlets, papers, manuscripts, documents, books,
29 monographs, and other materials relating to fish and wildlife
30 conservation and may establish and impose a reasonable charge
31 for such materials to cover costs of production and

1 distribution in whole or part and may contract for the
2 marketing, sale, and distribution of such publications and
3 materials; except that no charge shall be imposed for
4 materials designed to provide the public with essential
5 information concerning fish and wildlife regulations and
6 matters of public safety.

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

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

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

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1 (c) Charge and collect registration fees at
2 conferences, seminars, and other meetings conducted in
3 furtherance of the duties, powers, and purposes of the
4 commission. Any funds collected under this paragraph which
5 remain unexpended after the expenses of the conference,
6 seminar, or meeting have been paid shall be deposited into the
7 State Game Trust Fund and made available to the commission for
8 use in performing its duties, powers, and purposes.

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

17 Section 3. The introductory paragraph of section
18 372.57, Florida Statutes, 1996 Supplement, is amended to read:

19 372.57 Licenses and permits; exemptions; fees.--No
20 person, except as provided herein, shall take game, freshwater
21 fish, or fur-bearing animals within this state without having
22 first obtained a license, permit, or authorization and paid
23 the fees hereinafter set forth, unless such license is issued
24 without fee as provided in s. 372.561. Such license, permit,
25 or authorization shall authorize the person to whom it is
26 issued to take game, freshwater fish, or fur-bearing animals
27 in accordance with law and commission rules. Such license,
28 permit, or authorization is not transferable. Each license or
29 permit must bear on its face in indelible ink the name of the
30 person to whom it is issued and other information requested by
31 the commission. Such license, permit, or authorization issued

1 by the commission or any agent must be in the personal
2 possession of the person to whom issued while taking game,
3 freshwater fish, or fur-bearing animals. The failure of such
4 person to exhibit such license, permit, or authorization to
5 the commission or its wildlife officers, when such person is
6 found taking game, freshwater fish, or fur-bearing animals, is
7 a violation of law. A positive form of identification is
8 required when using an authorization, a lifetime license, ~~or~~ a
9 5-year license, or when otherwise required by the license or
10 permit. The lifetime licenses and 5-year licenses provided
11 herein shall be embossed with the name, date of birth, the
12 date of issuance, and other pertinent information as deemed
13 necessary by the commission. A certified copy of the
14 applicant's birth certificate shall accompany all applications
15 for a lifetime license for residents 12 years of age and
16 younger.

17 Section 4. This act shall take effect July 1, 1997.