

By Senators Cowin, Bronson and Latvala

11-718-99

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.02, F.S.;
4 redefining the term "admissions"; providing an
5 effective date.

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

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9 Section 1. Subsection (1) of section 212.02, Florida
10 Statutes, 1998 Supplement, is amended to read:

11 212.02 Definitions.--The following terms and phrases
12 when used in this chapter have the meanings ascribed to them
13 in this section, except where the context clearly indicates a
14 different meaning:

15 (1) The term "admissions" means and includes the net
16 sum of money after deduction of any federal taxes for
17 admitting a person or vehicle or persons to any place of
18 amusement, sport, or recreation or for the privilege of
19 entering or staying in any place of amusement, sport, or
20 recreation, including, but not limited to, theaters, outdoor
21 theaters, shows, exhibitions, games, races, or any place where
22 charge is made by way of sale of tickets, gate charges, seat
23 charges, box charges, season pass charges, cover charges,
24 greens fees, participation fees, entrance fees, or other fees
25 or receipts of anything of value measured on an admission or
26 entrance or length of stay or seat box accommodations in any
27 place where there is any exhibition, amusement, sport, or
28 recreation, and all dues and fees paid to private clubs and
29 membership clubs providing recreational ~~or physical fitness~~
30 facilities, including, but not limited to, golf, tennis,
31 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, 1999.

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6 SENATE SUMMARY

7 Redefines the term "admissions" to exempt physical
8 fitness facilities from the tax on sales, use, and other
9 transactions.

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