

By Senator Sullivan

22-724-00

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; amending s. 212.02, F.S.;
exempting dues and fees paid to private
physical fitness facilities from the tax;
providing an effective date.

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

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

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

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

CODING:Words ~~stricken~~ are deletions; words underlined are additions.

1 swimming, yachting, and boating, ~~athletic, exercise, and~~
2 ~~fitness~~ facilities, except physical fitness facilities ~~owned~~
3 ~~or operated by any hospital licensed under chapter 395.~~

4 Section 2. This act shall take effect July 1, 2000.

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7 SENATE SUMMARY

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

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