

Bill No. CS for SB 194

Amendment No. \_\_\_\_

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Horne moved the following amendment:		
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13	<b>Senate Amendment (with title amendment)</b>		
14	Delete everything after the enacting clause		
15			
16	and insert:		
17	Section 1. (1) Paragraph (a) of subsection (1) and		
18	subsection (3) of section 212.031, Florida Statutes, are		
19	amended, and subsection (10) is added to that section, to		
20	read:		
21	212.031 Lease or rental of or license in real		
22	property.--		
23	(1)(a) It is declared to be the legislative intent		
24	that every person is exercising a taxable privilege who		
25	engages in the business of renting, leasing, letting, or		
26	granting a license for the use of any real property unless		
27	such property is:		
28	1. Assessed as agricultural property under s. 193.461.		
29	2. Used exclusively as dwelling units.		
30	3. Property subject to tax on parking, docking, or		
31	storage spaces under s. 212.03(6).		

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1           4. Recreational property or the common elements of a  
 2 condominium when subject to a lease between the developer or  
 3 owner thereof and the condominium association in its own right  
 4 or as agent for the owners of individual condominium units or  
 5 the owners of individual condominium units. However, only the  
 6 lease payments on such property shall be exempt from the tax  
 7 imposed by this chapter, and any other use made by the owner  
 8 or the condominium association shall be fully taxable under  
 9 this chapter.

10           5. A public or private street or right-of-way and  
 11 poles, conduits, fixtures, and similar improvements located on  
 12 such streets or rights-of-way, occupied or used by a utility  
 13 or franchised cable television company for utility or  
 14 communications or television purposes. For purposes of this  
 15 subparagraph, the term "utility" means any person providing  
 16 utility services as defined in s. 203.012. This exception also  
 17 applies to property, excluding buildings, wherever located, on  
 18 which antennas, cables, adjacent accessory structures, or  
 19 adjacent accessory equipment used in the provision of  
 20 cellular, enhanced specialized mobile radio, or personal  
 21 communications services are placed.

22           6. A public street or road which is used for  
 23 transportation purposes.

24           7. Property used at an airport exclusively for the  
 25 purpose of aircraft landing or aircraft taxiing or property  
 26 used by an airline for the purpose of loading or unloading  
 27 passengers or property onto or from aircraft or for fueling  
 28 aircraft.

29           8.a. Property used at a port authority, as defined in  
 30 s. 315.02(2), exclusively for the purpose of oceangoing  
 31 vessels or tugs docking, or such vessels mooring on property

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1 used by a port authority for the purpose of loading or  
2 unloading passengers or cargo onto or from such a vessel, or  
3 property used at a port authority for fueling such vessels, or  
4 to the extent that the amount paid for the use of any property  
5 at the port is based on the charge for the amount of tonnage  
6 actually imported or exported through the port by a tenant.

7 b. The amount charged for the use of any property at  
8 the port in excess of the amount charged for tonnage actually  
9 imported or exported shall remain subject to tax except as  
10 provided in sub-subparagraph a.

11 9. Property used as an integral part of the  
12 performance of qualified production services. As used in this  
13 subparagraph, the term "qualified production services" means  
14 any activity or service performed directly in connection with  
15 the production of a qualified motion picture, as defined in s.  
16 212.06(1)(b), and includes:

17 a. Photography, sound and recording, casting, location  
18 managing and scouting, shooting, creation of special and  
19 optical effects, animation, adaptation (language, media,  
20 electronic, or otherwise), technological modifications,  
21 computer graphics, set and stage support (such as  
22 electricians, lighting designers and operators, greensmen,  
23 prop managers and assistants, and grips), wardrobe (design,  
24 preparation, and management), hair and makeup (design,  
25 production, and application), performing (such as acting,  
26 dancing, and playing), designing and executing stunts,  
27 coaching, consulting, writing, scoring, composing,  
28 choreographing, script supervising, directing, producing,  
29 transmitting dailies, dubbing, mixing, editing, cutting,  
30 looping, printing, processing, duplicating, storing, and  
31 distributing;

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1           b. The design, planning, engineering, construction,  
2 alteration, repair, and maintenance of real or personal  
3 property including stages, sets, props, models, paintings, and  
4 facilities principally required for the performance of those  
5 services listed in sub-subparagraph a.; and

6           c. Property management services directly related to  
7 property used in connection with the services described in  
8 sub-subparagraphs a. and b.

9           10. Leased, subleased, licensed, or rented to a person  
10 providing food and drink concessionaire services within the  
11 premises of a convention hall, exhibition hall, auditorium,  
12 stadium, theater, arena, civic center, performing arts center,  
13 publicly owned recreational facility, or any business operated  
14 under a permit issued pursuant to chapter 550. A person  
15 providing retail concessionaire services involving the sale of  
16 food and drink or other tangible personal property within the  
17 premises of an airport shall be subject to tax on the rental  
18 of real property used for that purpose, but shall not be  
19 subject to the tax on any license to use the property. For  
20 purposes of this subparagraph, the term "sale" shall not  
21 include the leasing of tangible personal property.

22           11. Property occupied pursuant to an instrument  
23 calling for payments which the department has declared, in a  
24 Technical Assistance Advisement issued on or before March 15,  
25 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
26 Florida Administrative Code; provided that this subparagraph  
27 shall only apply to property occupied by the same person  
28 before and after the execution of the subject instrument and  
29 only to those payments made pursuant to such instrument,  
30 exclusive of renewals and extensions thereof occurring after  
31 March 15, 1993.

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1           12. Rented, leased, subleased, or licensed to a  
2 concessionaire by a convention hall, exhibition hall,  
3 auditorium, stadium, theater, arena, civic center, performing  
4 arts center, or publicly owned recreational facility, during  
5 an event at the facility, to be used by the concessionaire to  
6 sell souvenirs, novelties, or other event-related products.  
7 This subparagraph applies only to that portion of the rental,  
8 lease, or license payment which is based on a percentage of  
9 sales and not based on a fixed price.

10           (3) The tax imposed by this section shall be in  
11 addition to the total amount of the rental or license fee,  
12 shall be charged by the lessor or person receiving the rent or  
13 payment in and by a rental or license fee arrangement with the  
14 lessee or person paying the rental or license fee, and shall  
15 be due and payable at the time of the receipt of such rental  
16 or license fee payment by the lessor or other person who  
17 receives the rental or payment. Notwithstanding any other  
18 provision of this chapter, the tax imposed by this section on  
19 the rental, lease, or license for the use of a convention  
20 hall, exhibition hall, auditorium, stadium, theater, arena,  
21 civic center, performing arts center, or publicly owned  
22 recreational facility to hold an event of not more than 7  
23 consecutive days' duration shall be collected at the time of  
24 the payment for that rental, lease, or license but is not due  
25 and payable to the department until the first day of the month  
26 following the last day that the event for which the payment is  
27 made is actually held, and becomes delinquent on the 21st day  
28 of that month.The owner, lessor, or person receiving the rent  
29 or license fee shall remit the tax to the department at the  
30 times and in the manner hereinafter provided for dealers to  
31 remit taxes under this chapter. The same duties imposed by

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1 this chapter upon dealers in tangible personal property  
 2 respecting the collection and remission of the tax; the making  
 3 of returns; the keeping of books, records, and accounts; and  
 4 the compliance with the rules and regulations of the  
 5 department in the administration of this chapter shall apply  
 6 to and be binding upon all persons who manage any leases or  
 7 operate real property, hotels, apartment houses,  
 8 roominghouses, or tourist and trailer camps and all persons  
 9 who collect or receive rents or license fees taxable under  
 10 this chapter on behalf of owners or lessors.

11 (10) Separately stated charges imposed by a convention  
 12 hall, exhibition hall, auditorium, stadium, theater, arena,  
 13 civic center, performing arts center, or publicly owned  
 14 recreational facility upon a lessee or licensee for food,  
 15 drink, or services required or available in connection with a  
 16 lease or license to use real property, including charges for  
 17 laborers, stagehands, ticket takers, event staff, security  
 18 personnel, cleaning staff, and other event-related personnel,  
 19 advertising, and credit card processing, are exempt from the  
 20 tax imposed by this section.

21 (2) No tax imposed by chapter 212, Florida Statutes,  
 22 on the transactions exempted under this section, and not  
 23 actually paid or collected by a taxpayer before the effective  
 24 date of this section, shall be due from such taxpayer.  
 25 However, any tax actually collected shall be remitted to the  
 26 Department of Revenue, and no refund shall be due.

27 Section 2. (1) Paragraph (b) of subsection (1),  
 28 paragraph (a) of subsection (2), and subsection (3) of section  
 29 212.04, Florida Statutes, are amended to read:

30 212.04 Admissions tax; rate, procedure, enforcement.--

31 (1)

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1           (b) For the exercise of such privilege, a tax is  
2 levied at the rate of 6 percent of sales price, or the actual  
3 value received from such admissions, which 6 percent shall be  
4 added to and collected with all such admissions from the  
5 purchaser thereof, and such tax shall be paid for the exercise  
6 of the privilege as defined in the preceding paragraph. Each  
7 ticket must show on its face the actual sales price of the  
8 admission, or each dealer selling the admission must  
9 prominently display at the box office or other place where the  
10 admission charge is made a notice disclosing the price of the  
11 admission, and the tax shall be computed and collected on the  
12 basis of the actual price of the admission charged by the  
13 dealer. The sale price or actual value of admission shall,  
14 for the purpose of this chapter, be that price remaining after  
15 deduction of federal taxes and state or locally imposed or  
16 authorized seat surcharges, taxes, or fees, if any, imposed  
17 upon such admission. The sale price or actual value does not  
18 include separately stated ticket service charges that are  
19 imposed by a facility ticket office or a ticketing service and  
20 added to a separately stated, established ticket price., and  
21 The rate of tax on each admission shall be according to the  
22 brackets established by s. 212.12(9).

23           (2)(a)1. No tax shall be levied on admissions to  
24 athletic or other events sponsored by elementary schools,  
25 junior high schools, middle schools, high schools, community  
26 colleges, public or private colleges and universities, deaf  
27 and blind schools, facilities of the youth services programs  
28 of the Department of Children and Family Services, and state  
29 correctional institutions when only student, faculty, or  
30 inmate talent is used. However, this exemption shall not apply  
31 to admission to athletic events sponsored by an institution

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

5           2.a. No tax shall be levied on dues, membership fees,  
6 and admission charges imposed by not-for-profit sponsoring  
7 organizations. To receive this exemption, the sponsoring  
8 organization must qualify as a not-for-profit entity under the  
9 provisions of s. 501(c)(3) of the Internal Revenue Code of  
10 1954, as amended.

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

15           c. No tax shall be levied on admission charges to an  
16 event sponsored by a governmental entity, sports authority, or  
17 sports commission when held in a convention hall, exhibition  
18 hall, auditorium, stadium, theater, arena, civic center,  
19 performing arts center, or publicly owned recreational  
20 facility and when 100 percent of the risk of success or  
21 failure lies with the sponsor of the event and 100 percent of  
22 the funds at risk for the event belong to the sponsor, and  
23 student or faculty talent is not exclusively used. As used in  
24 this sub-subparagraph, the terms "sports authority" and  
25 "sports commission" mean a nonprofit organization that is  
26 exempt from federal income tax under s. 501(c)(3) of the  
27 Internal Revenue Code and that contracts with a county or  
28 municipal government for the purpose of promoting and  
29 attracting sports-tourism events to the community with which  
30 it contracts.

31           3. No tax shall be levied on an admission paid by a



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1 student, or on the student's behalf, to any required place of  
2 sport or recreation if the student's participation in the  
3 sport or recreational activity is required as a part of a  
4 program or activity sponsored by, and under the jurisdiction  
5 of, the student's educational institution, provided his or her  
6 attendance is as a participant and not as a spectator.

7 4. No tax shall be levied on admissions to the  
8 National Football League championship game, on admissions to  
9 any semifinal game or championship game of a national  
10 collegiate tournament, or on admissions to a Major League  
11 Baseball all-star game.

12 5. A participation fee or sponsorship fee imposed by a  
13 governmental entity as described in s. 212.08(6) for an  
14 athletic or recreational program is exempt when the  
15 governmental entity by itself, or in conjunction with an  
16 organization exempt under s. 501(c)(3) of the Internal Revenue  
17 Code of 1954, as amended, sponsors, administers, plans,  
18 supervises, directs, and controls the athletic or recreational  
19 program.

20 6. Also exempt from the tax imposed by this section to  
21 the extent provided in this subparagraph are admissions to  
22 live theater, live opera, or live ballet productions in this  
23 state which are sponsored by an organization that has received  
24 a determination from the Internal Revenue Service that the  
25 organization is exempt from federal income tax under s.  
26 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
27 the organization actively participates in planning and  
28 conducting the event, is responsible for the safety and  
29 success of the event, is organized for the purpose of  
30 sponsoring live theater, live opera, or live ballet  
31 productions in this state, has more than 10,000 subscribing

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1 members and has among the stated purposes in its charter the  
2 promotion of arts education in the communities which it  
3 serves, and will receive at least 20 percent of the net  
4 profits, if any, of the events which the organization sponsors  
5 and will bear the risk of at least 20 percent of the losses,  
6 if any, from the events which it sponsors if the organization  
7 employs other persons as agents to provide services in  
8 connection with a sponsored event. Prior to March 1 of each  
9 year, such organization may apply to the department for a  
10 certificate of exemption for admissions to such events  
11 sponsored in this state by the organization during the  
12 immediately following state fiscal year. The application shall  
13 state the total dollar amount of admissions receipts collected  
14 by the organization or its agents from such events in this  
15 state sponsored by the organization or its agents in the year  
16 immediately preceding the year in which the organization  
17 applies for the exemption. Such organization shall receive the  
18 exemption only to the extent of \$1.5 million multiplied by the  
19 ratio that such receipts bear to the total of such receipts of  
20 all organizations applying for the exemption in such year;  
21 however, in no event shall such exemption granted to any  
22 organization exceed 6 percent of such admissions receipts  
23 collected by the organization or its agents in the year  
24 immediately preceding the year in which the organization  
25 applies for the exemption. Each organization receiving the  
26 exemption shall report each month to the department the total  
27 admissions receipts collected from such events sponsored by  
28 the organization during the preceding month and shall remit to  
29 the department an amount equal to 6 percent of such receipts  
30 reduced by any amount remaining under the exemption. Tickets  
31 for such events sold by such organizations shall not reflect

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1 the tax otherwise imposed under this section.

2 7. Also exempt from the tax imposed by this section  
3 are entry fees for participation in freshwater fishing  
4 tournaments.

5 8. Also exempt from the tax imposed by this section  
6 are participation or entry fees charged to participants in a  
7 game, race, or other sport or recreational event if spectators  
8 are charged a taxable admission to such event.

9 9. No tax shall be levied on admissions to any  
10 postseason collegiate football game sanctioned by the National  
11 Collegiate Athletic Association.

12 (3) Such taxes shall be paid and remitted at the same  
13 time and in the same manner as provided for remitting taxes on  
14 sales of tangible personal property, as hereinafter provided.  
15 Notwithstanding any other provision of this chapter, the tax  
16 on admission to an event at a convention hall, exhibition  
17 hall, auditorium, stadium, theater, arena, civic center,  
18 performing arts center, or publicly owned recreational  
19 facility shall be collected at the time of payment for the  
20 admission but is not due to the department until the first day  
21 of the month following the actual date of the event for which  
22 the admission is sold and becomes delinquent on the 21st day  
23 of that month.

24 (2) No tax imposed by chapter 212, Florida Statutes,  
25 on the transactions exempted under this section, and not  
26 actually paid or collected by a taxpayer before the effective  
27 date of this section, shall be due from such taxpayer.  
28 However, any tax actually collected shall be remitted to the  
29 Department of Revenue, and no refund shall be due.

30 Section 3. Effective July 1, 2001, subsection (10) of  
31 section 212.031, Florida Statutes, as created by this act, is

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1 repealed, and paragraph (a) of subsection (1) and subsection  
2 (3) of that section, as amended by this act, are amended, to  
3 read:

4           212.031 Lease or rental of or license in real  
5 property.--

6           (1)(a) It is declared to be the legislative intent  
7 that every person is exercising a taxable privilege who  
8 engages in the business of renting, leasing, letting, or  
9 granting a license for the use of any real property unless  
10 such property is:

11           1. Assessed as agricultural property under s. 193.461.

12           2. Used exclusively as dwelling units.

13           3. Property subject to tax on parking, docking, or  
14 storage spaces under s. 212.03(6).

15           4. Recreational property or the common elements of a  
16 condominium when subject to a lease between the developer or  
17 owner thereof and the condominium association in its own right  
18 or as agent for the owners of individual condominium units or  
19 the owners of individual condominium units. However, only the  
20 lease payments on such property shall be exempt from the tax  
21 imposed by this chapter, and any other use made by the owner  
22 or the condominium association shall be fully taxable under  
23 this chapter.

24           5. A public or private street or right-of-way and  
25 poles, conduits, fixtures, and similar improvements located on  
26 such streets or rights-of-way, occupied or used by a utility  
27 or franchised cable television company for utility or  
28 communications or television purposes. For purposes of this  
29 subparagraph, the term "utility" means any person providing  
30 utility services as defined in s. 203.012. This exception also  
31 applies to property, excluding buildings, wherever located, on

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1 which antennas, cables, adjacent accessory structures, or  
2 adjacent accessory equipment used in the provision of  
3 cellular, enhanced specialized mobile radio, or personal  
4 communications services are placed.

5           6. A public street or road which is used for  
6 transportation purposes.

7           7. Property used at an airport exclusively for the  
8 purpose of aircraft landing or aircraft taxiing or property  
9 used by an airline for the purpose of loading or unloading  
10 passengers or property onto or from aircraft or for fueling  
11 aircraft.

12           8.a. Property used at a port authority, as defined in  
13 s. 315.02(2), exclusively for the purpose of oceangoing  
14 vessels or tugs docking, or such vessels mooring on property  
15 used by a port authority for the purpose of loading or  
16 unloading passengers or cargo onto or from such a vessel, or  
17 property used at a port authority for fueling such vessels, or  
18 to the extent that the amount paid for the use of any property  
19 at the port is based on the charge for the amount of tonnage  
20 actually imported or exported through the port by a tenant.

21           b. The amount charged for the use of any property at  
22 the port in excess of the amount charged for tonnage actually  
23 imported or exported shall remain subject to tax except as  
24 provided in sub-subparagraph a.

25           9. Property used as an integral part of the  
26 performance of qualified production services. As used in this  
27 subparagraph, the term "qualified production services" means  
28 any activity or service performed directly in connection with  
29 the production of a qualified motion picture, as defined in s.  
30 212.06(1)(b), and includes:

31           a. Photography, sound and recording, casting, location

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1 managing and scouting, shooting, creation of special and  
 2 optical effects, animation, adaptation (language, media,  
 3 electronic, or otherwise), technological modifications,  
 4 computer graphics, set and stage support (such as  
 5 electricians, lighting designers and operators, greensmen,  
 6 prop managers and assistants, and grips), wardrobe (design,  
 7 preparation, and management), hair and makeup (design,  
 8 production, and application), performing (such as acting,  
 9 dancing, and playing), designing and executing stunts,  
 10 coaching, consulting, writing, scoring, composing,  
 11 choreographing, script supervising, directing, producing,  
 12 transmitting dailies, dubbing, mixing, editing, cutting,  
 13 looping, printing, processing, duplicating, storing, and  
 14 distributing;

15         b. The design, planning, engineering, construction,  
 16 alteration, repair, and maintenance of real or personal  
 17 property including stages, sets, props, models, paintings, and  
 18 facilities principally required for the performance of those  
 19 services listed in sub-subparagraph a.; and

20         c. Property management services directly related to  
 21 property used in connection with the services described in  
 22 sub-subparagraphs a. and b.

23         10. Leased, subleased, licensed, or rented to a person  
 24 providing food and drink concessionaire services within the  
 25 premises of a convention hall, exhibition hall, auditorium,  
 26 stadium, theater, arena, civic center, performing arts center,  
 27 publicly owned recreational facility, or any business operated  
 28 under a permit issued pursuant to chapter 550. A person  
 29 providing retail concessionaire services involving the sale of  
 30 food and drink or other tangible personal property within the  
 31 premises of an airport shall be subject to tax on the rental

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1 of real property used for that purpose, but shall not be  
2 subject to the tax on any license to use the property. For  
3 purposes of this subparagraph, the term "sale" shall not  
4 include the leasing of tangible personal property.

5         11. Property occupied pursuant to an instrument  
6 calling for payments which the department has declared, in a  
7 Technical Assistance Advisement issued on or before March 15,  
8 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
9 Florida Administrative Code; provided that this subparagraph  
10 shall only apply to property occupied by the same person  
11 before and after the execution of the subject instrument and  
12 only to those payments made pursuant to such instrument,  
13 exclusive of renewals and extensions thereof occurring after  
14 March 15, 1993.

15         ~~12. Rented, leased, subleased, or licensed to a~~  
16 ~~concessionaire by a convention hall, exhibition hall,~~  
17 ~~auditorium, stadium, theater, arena, civic center, performing~~  
18 ~~arts center, or publicly owned recreational facility, during~~  
19 ~~an event at the facility, to be used by the concessionaire to~~  
20 ~~sell souvenirs, novelties, or other event-related products.~~  
21 ~~This subparagraph applies only to that portion of the rental,~~  
22 ~~lease, or license payment which is based on a percentage of~~  
23 ~~sales and not based on a fixed price.~~

24         (3) The tax imposed by this section shall be in  
25 addition to the total amount of the rental or license fee,  
26 shall be charged by the lessor or person receiving the rent or  
27 payment in and by a rental or license fee arrangement with the  
28 lessee or person paying the rental or license fee, and shall  
29 be due and payable at the time of the receipt of such rental  
30 or license fee payment by the lessor or other person who  
31 receives the rental or payment. ~~Notwithstanding any other~~

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1 ~~provision of this chapter, the tax imposed by this section on~~  
2 ~~the rental, lease, or license for the use of a convention~~  
3 ~~hall, exhibition hall, auditorium, stadium, theater, arena,~~  
4 ~~civic center, performing arts center, or publicly owned~~  
5 ~~recreational facility to hold an event of not more than 7~~  
6 ~~consecutive days' duration shall be collected at the time of~~  
7 ~~the payment for that rental, lease, or license but is not due~~  
8 ~~and payable to the department until the first day of the month~~  
9 ~~following the last day that the event for which the payment is~~  
10 ~~made is actually held, and becomes delinquent on the 21st day~~  
11 ~~of that month.~~The owner, lessor, or person receiving the rent  
12 or license fee shall remit the tax to the department at the  
13 times and in the manner hereinafter provided for dealers to  
14 remit taxes under this chapter. The same duties imposed by  
15 this chapter upon dealers in tangible personal property  
16 respecting the collection and remission of the tax; the making  
17 of returns; the keeping of books, records, and accounts; and  
18 the compliance with the rules and regulations of the  
19 department in the administration of this chapter shall apply  
20 to and be binding upon all persons who manage any leases or  
21 operate real property, hotels, apartment houses,  
22 roominghouses, or tourist and trailer camps and all persons  
23 who collect or receive rents or license fees taxable under  
24 this chapter on behalf of owners or lessors.

25 Section 4. Effective July 1, 2001, paragraph (b) of  
26 subsection (1), paragraph (a) of subsection (2), and  
27 subsection (3) of section 212.04, Florida Statutes, as amended  
28 by this act, are amended to read:

29 212.04 Admissions tax; rate, procedure, enforcement.--

30 (1)

31 (b) For the exercise of such privilege, a tax is



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1 levied at the rate of 6 percent of sales price, or the actual  
2 value received from such admissions, which 6 percent shall be  
3 added to and collected with all such admissions from the  
4 purchaser thereof, and such tax shall be paid for the exercise  
5 of the privilege as defined in the preceding paragraph. Each  
6 ticket must show on its face the actual sales price of the  
7 admission, or each dealer selling the admission must  
8 prominently display at the box office or other place where the  
9 admission charge is made a notice disclosing the price of the  
10 admission, and the tax shall be computed and collected on the  
11 basis of the actual price of the admission charged by the  
12 dealer. The sale price or actual value of admission shall,  
13 for the purpose of this chapter, be that price remaining after  
14 deduction of federal taxes ~~and state or locally imposed or~~  
15 ~~authorized seat surcharges, taxes, or fees~~, if any, imposed  
16 upon such admission, and. ~~The sale price or actual value does~~  
17 ~~not include separately stated ticket service charges that are~~  
18 ~~imposed by a facility ticket office or a ticketing service and~~  
19 ~~added to a separately stated, established ticket price.~~the  
20 rate of tax on each admission shall be according to the  
21 brackets established by s. 212.12(9).

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 Services, and state  
28 correctional institutions when only student, faculty, or  
29 inmate talent is used. However, this exemption shall not apply  
30 to admission to athletic events sponsored by an institution  
31 within the State University System, and the proceeds of the

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1 tax collected on such admissions shall be retained and used by  
2 each institution to support women's athletics as provided in  
3 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 Internal Revenue Code of  
9 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 ~~c. No tax shall be levied on admission charges to an~~  
15 ~~event sponsored by a governmental entity, sports authority, or~~  
16 ~~sports commission when held in a convention hall, exhibition~~  
17 ~~hall, auditorium, stadium, theater, arena, civic center,~~  
18 ~~performing arts center, or publicly owned recreational~~  
19 ~~facility and when 100 percent of the risk of success or~~  
20 ~~failure lies with the sponsor of the event and 100 percent of~~  
21 ~~the funds at risk for the event belong to the sponsor, and~~  
22 ~~student or faculty talent is not exclusively used. As used in~~  
23 ~~this sub-subparagraph, the terms "sports authority" and~~  
24 ~~"sports commission" mean a nonprofit organization that is~~  
25 ~~exempt from federal income tax under s. 501(c)(3) of the~~  
26 ~~Internal Revenue Code and that contracts with a county or~~  
27 ~~municipal government for the purpose of promoting and~~  
28 ~~attracting sports-tourism events to the community with which~~  
29 ~~it contracts.~~

30 3. No tax shall be levied on an admission paid by a  
31 student, or on the student's behalf, to any required place of

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1 sport or recreation if the student's participation in the  
2 sport or recreational activity is required as a part of a  
3 program or activity sponsored by, and under the jurisdiction  
4 of, the student's educational institution, provided his or her  
5 attendance is as a participant and not as a spectator.

6 4. No tax shall be levied on admissions to the  
7 National Football League championship game, on admissions to  
8 any semifinal game or championship game of a national  
9 collegiate tournament, or on admissions to a Major League  
10 Baseball all-star game.

11 5. A participation fee or sponsorship fee imposed by a  
12 governmental entity as described in s. 212.08(6) for an  
13 athletic or recreational program is exempt when the  
14 governmental entity by itself, or in conjunction with an  
15 organization exempt under s. 501(c)(3) of the Internal Revenue  
16 Code of 1954, as amended, sponsors, administers, plans,  
17 supervises, directs, and controls the athletic or recreational  
18 program.

19 6. Also exempt from the tax imposed by this section to  
20 the extent provided in this subparagraph are admissions to  
21 live theater, live opera, or live ballet productions in this  
22 state which are sponsored by an organization that has received  
23 a determination from the Internal Revenue Service that the  
24 organization is exempt from federal income tax under s.  
25 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
26 the organization actively participates in planning and  
27 conducting the event, is responsible for the safety and  
28 success of the event, is organized for the purpose of  
29 sponsoring live theater, live opera, or live ballet  
30 productions in this state, has more than 10,000 subscribing  
31 members and has among the stated purposes in its charter the

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1 promotion of arts education in the communities which it  
2 serves, and will receive at least 20 percent of the net  
3 profits, if any, of the events which the organization sponsors  
4 and will bear the risk of at least 20 percent of the losses,  
5 if any, from the events which it sponsors if the organization  
6 employs other persons as agents to provide services in  
7 connection with a sponsored event. Prior to March 1 of each  
8 year, such organization may apply to the department for a  
9 certificate of exemption for admissions to such events  
10 sponsored in this state by the organization during the  
11 immediately following state fiscal year. The application shall  
12 state the total dollar amount of admissions receipts collected  
13 by the organization or its agents from such events in this  
14 state sponsored by the organization or its agents in the year  
15 immediately preceding the year in which the organization  
16 applies for the exemption. Such organization shall receive the  
17 exemption only to the extent of \$1.5 million multiplied by the  
18 ratio that such receipts bear to the total of such receipts of  
19 all organizations applying for the exemption in such year;  
20 however, in no event shall such exemption granted to any  
21 organization exceed 6 percent of such admissions receipts  
22 collected by the organization or its agents in the year  
23 immediately preceding the year in which the organization  
24 applies for the exemption. Each organization receiving the  
25 exemption shall report each month to the department the total  
26 admissions receipts collected from such events sponsored by  
27 the organization during the preceding month and shall remit to  
28 the department an amount equal to 6 percent of such receipts  
29 reduced by any amount remaining under the exemption. Tickets  
30 for such events sold by such organizations shall not reflect  
31 the tax otherwise imposed under this section.

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1           7. Also exempt from the tax imposed by this section  
2 are entry fees for participation in freshwater fishing  
3 tournaments.

4           8. Also exempt from the tax imposed by this section  
5 are participation or entry fees charged to participants in a  
6 game, race, or other sport or recreational event if spectators  
7 are charged a taxable admission to such event.

8           9. No tax shall be levied on admissions to any  
9 postseason collegiate football game sanctioned by the National  
10 Collegiate Athletic Association.

11           (3) Such taxes shall be paid and remitted at the same  
12 time and in the same manner as provided for remitting taxes on  
13 sales of tangible personal property, as hereinafter provided.  
14 ~~Notwithstanding any other provision of this chapter, the tax~~  
15 ~~on admission to an event at a convention hall, exhibition~~  
16 ~~hall, auditorium, stadium, theater, arena, civic center,~~  
17 ~~performing arts center, or publicly owned recreational~~  
18 ~~facility shall be collected at the time of payment for the~~  
19 ~~admission but is not due to the department until the first day~~  
20 ~~of the month following the actual date of the event for which~~  
21 ~~the admission is sold and becomes delinquent on the 21st day~~  
22 ~~of that month.~~

23           Section 5. Except as otherwise provided in this act,  
24 this act shall take effect July 1, 2000.

25  
26

27 ===== T I T L E   A M E N D M E N T =====

28 And the title is amended as follows:

29           Delete everything before the enacting clause

30

31 and insert:



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1 exemption for admission charges to events  
2 sponsored by governmental entities, sports  
3 authorities, or sports commissions under  
4 certain conditions; providing for repeal  
5 effective July 1, 2001; specifying when the tax  
6 on admissions to events at certain facilities  
7 shall be collected and when it is due to the  
8 department; providing for repeal effective July  
9 1, 2001; providing that no tax imposed on the  
10 transactions exempted by the act and not  
11 actually paid or collected prior to the  
12 effective date of the act shall be due;  
13 providing effective dates.

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