

By Representative Byrd

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.04, F.S.;
4 providing for collection of the admissions tax
5 on installment payments of dues and fees for
6 membership clubs that offer physical fitness
7 facilities; providing intent; providing an
8 effective date.

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

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12 Section 1. Subsection (3) of section 212.04, Florida
13 Statutes, is amended to read:

14 212.04 Admissions tax; rate, procedure, enforcement.--

15 (3) Such taxes shall be paid and remitted at the same
16 time and in the same manner as provided for remitting taxes on
17 sales of tangible personal property, as hereinafter provided.
18 However, if a membership club that offers physical fitness
19 facilities provides financing for its membership dues and fees
20 and allows installment payments of such dues and fees to be
21 made to the club on a monthly basis, then tax will be due on
22 each monthly installment at the time such payment is required
23 to be made.

24 Section 2. It is the intent of the Legislature that
25 the amendment to s. 212.04, Florida Statutes, by this act
26 clarifies existing law regarding the due date of tax imposed
27 under said section on payments of dues and fees to membership
28 clubs offering fitness facilities, such as health studios or
29 health spas, when the dues and fees are paid on an installment
30 basis and when the club itself provides the financing for such
31 dues and fees.

1 Section 3. This act shall take effect upon becoming a
2 law.

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5 HOUSE SUMMARY

6 Specifies when the admissions tax on installment payments
7 of dues and fees for membership clubs that offer physical
8 fitness facilities is to be collected.
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