

Amendment No. 001 (for drafter's use only)

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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ORIGINAL STAMP BELOW

The Committee on Finance & Taxation offered the following:

Amendment

On page 5, line 16, through
Page 12, line 14
remove from the bill: all of said lines

and insert in lieu thereof:

publicly owned recreational facility, or any business operated under a permit issued pursuant to chapter 550. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall be subject to tax on the rental of real property used for that purpose, but shall not be subject to the tax on any license to use the property. For purposes of this subparagraph, the term "sale" shall not include the leasing of tangible personal property.

11. Property occupied pursuant to an instrument calling for payments which the department has declared, in a Technical Assistance Advisement issued on or before March 15, 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),

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1 Florida Administrative Code; provided that this subparagraph
2 shall only apply to property occupied by the same person
3 before and after the execution of the subject instrument and
4 only to those payments made pursuant to such instrument,
5 exclusive of renewals and extensions thereof occurring after
6 March 15, 1993.

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

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

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1 the event for which the payment is made is actually held, and
2 becomes delinquent on the 21st day of that month.The owner,
3 lessor, or person receiving the rent or license fee shall
4 remit the tax to the department at the times and in the manner
5 hereinafter provided for dealers to remit taxes under this
6 chapter. The same duties imposed by this chapter upon dealers
7 in tangible personal property respecting the collection and
8 remission of the tax; the making of returns; the keeping of
9 books, records, and accounts; and the compliance with the
10 rules and regulations of the department in the administration
11 of this chapter shall apply to and be binding upon all persons
12 who manage any leases or operate real property, hotels,
13 apartment houses, roominghouses, or tourist and trailer camps
14 and all persons who collect or receive rents or license fees
15 taxable under this chapter on behalf of owners or lessors.

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

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

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

4 212.04 Admissions tax; rate, procedure, enforcement.--

5 (1)

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

28 (2)(a)1. No tax shall be levied on admissions to
29 athletic or other events sponsored by elementary schools,
30 junior high schools, middle schools, high schools, community
31 colleges, public or private colleges and universities, deaf

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1 and blind schools, facilities of the youth services programs
2 of the Department of Children and Family Services, and state
3 correctional institutions when only student, faculty, or
4 inmate talent is used. However, this exemption shall not apply
5 to admission to athletic events sponsored by an institution
6 within the State University System, and the proceeds of the
7 tax collected on such admissions shall be retained and used by
8 each institution to support women's athletics as provided in
9 s. 240.533(3)(c).

10 2.a. No tax shall be levied on dues, membership fees,
11 and admission charges imposed by not-for-profit sponsoring
12 organizations. To receive this exemption, the sponsoring
13 organization must qualify as a not-for-profit entity under the
14 provisions of s. 501(c)(3) of the Internal Revenue Code of
15 1954, as amended.

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

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

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1 Internal Revenue Code and that contracts with a county or
2 municipal government for the purpose of promoting and
3 attracting sports-tourism events to the community with which
4 it contracts.

5 3. No tax shall be levied on an admission paid by a
6 student, or on the student's behalf, to any required place of
7 sport or recreation if the student's participation in the
8 sport or recreational activity is required as a part of a
9 program or activity sponsored by, and under the jurisdiction
10 of, the student's educational institution, provided his or her
11 attendance is as a participant and not as a spectator.

12 4. No tax shall be levied on admissions to the
13 National Football League championship game, on admissions to
14 any semifinal game or championship game of a national
15 collegiate tournament, or on admissions to a Major League
16 Baseball all-star game.

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

25 6. Also exempt from the tax imposed by this section to
26 the extent provided in this subparagraph are admissions to
27 live theater, live opera, or live ballet productions in this
28 state which are sponsored by an organization that has received
29 a determination from the Internal Revenue Service that the
30 organization is exempt from federal income tax under s.
31 501(c)(3) of the Internal Revenue Code of 1954, as amended, if

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1 the organization actively participates in planning and
2 conducting the event, is responsible for the safety and
3 success of the event, is organized for the purpose of
4 sponsoring live theater, live opera, or live ballet
5 productions in this state, has more than 10,000 subscribing
6 members and has among the stated purposes in its charter the
7 promotion of arts education in the communities which it
8 serves, and will receive at least 20 percent of the net
9 profits, if any, of the events which the organization sponsors
10 and will bear the risk of at least 20 percent of the losses,
11 if any, from the events which it sponsors if the organization
12 employs other persons as agents to provide services in
13 connection with a sponsored event. Prior to March 1 of each
14 year, such organization may apply to the department for a
15 certificate of exemption for admissions to such events
16 sponsored in this state by the organization during the
17 immediately following state fiscal year. The application shall
18 state the total dollar amount of admissions receipts collected
19 by the organization or its agents from such events in this
20 state sponsored by the organization or its agents in the year
21 immediately preceding the year in which the organization
22 applies for the exemption. Such organization shall receive the
23 exemption only to the extent of \$1.5 million multiplied by the
24 ratio that such receipts bear to the total of such receipts of
25 all organizations applying for the exemption in such year;
26 however, in no event shall such exemption granted to any
27 organization exceed 6 percent of such admissions receipts
28 collected by the organization or its agents in the year
29 immediately preceding the year in which the organization
30 applies for the exemption. Each organization receiving the
31 exemption shall report each month to the department the total

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1 admissions receipts collected from such events sponsored by
2 the organization during the preceding month and shall remit to
3 the department an amount equal to 6 percent of such receipts
4 reduced by any amount remaining under the exemption. Tickets
5 for such events sold by such organizations shall not reflect
6 the tax otherwise imposed under this section.

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

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

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

17 (3) Such taxes shall be paid and remitted at the same
18 time and in the same manner as provided for remitting taxes on
19 sales of tangible personal property, as hereinafter provided.
20 Notwithstanding any other provision of this chapter, the tax
21 on admission to an event at a convention hall, exhibition
22 hall, auditorium, stadium, theater, arena, civic center,
23 performing arts center, or publicly owned recreational
24 facility shall be

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