

696-186AXB-05

Bill No. HB 349, 1st Eng.

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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2		.	
3		.	
4		.	

ORIGINAL STAMP BELOW

11 Representative(s) Albright offered the following:

Amendment (with title amendment)

14 remove from the bill: everything after the enacting clause
15
16 and insert in lieu thereof:

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 said 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).

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

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, 2003, subsection (10) of
31 section 212.031, Florida Statutes, as created by this act, is

1 repealed, and paragraph (a) of subsection (1) and subsection
2 (3) of said 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, 2003, 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

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 herein, this
24 act shall take effect July 1, 2000.

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

28 And the title is amended as follows:
29 remove from the title of the bill: the entire title
30
31 and insert in lieu thereof:

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A bill to be entitled
An act relating to tax on sales, use, and other transactions; amending s. 212.031, F.S., relating to the tax on the lease or rental of or license in real property; revising application of the exemption for property leased, subleased, licensed, or rented to a person providing food and drink concessionaire services in certain facilities; providing an exemption for property rented, leased, subleased, or licensed by certain facilities to a concessionaire selling event-related products during an event at the facility; providing for repeal effective July 1, 2003; specifying when the tax on the rental, lease, or license to use certain facilities for certain events shall be collected and when it is due to the Department of Revenue; providing for repeal effective July 1, 2003; providing that separately stated charges by certain facilities for certain food, drink, or services in connection with use of their property are exempt from said tax; repealing s. 212.031(10), F.S., to remove such exemption for such separately stated charges, effective July 1, 2003; amending s. 212.04, F.S., relating to the tax on admissions; providing that the value of an admission does not include state or local seat surcharges, taxes, or fees, or certain ticket service charges under certain conditions; providing for repeal effective July 1, 2003; providing an

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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, 2003; 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, 2003; 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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