

1
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.031, F.S.,
4 relating to the tax on the lease or rental of
5 or license in real property; revising
6 application of the exemption for property
7 leased, subleased, licensed, or rented to a
8 person providing food and drink concessionaire
9 services in certain facilities; providing an
10 exemption for property rented, leased,
11 subleased, or licensed by certain facilities to
12 a concessionaire selling event-related products
13 during an event at the facility; providing for
14 repeal effective July 1, 2003; specifying when
15 the tax on the rental, lease, or license to use
16 certain facilities for certain events shall be
17 collected and when it is due to the Department
18 of Revenue; providing for repeal effective July
19 1, 2003; providing that separately stated
20 charges by certain facilities for certain food,
21 drink, or services in connection with use of
22 their property are exempt from said tax;
23 repealing s. 212.031(10), F.S., to remove such
24 exemption for such separately stated charges,
25 effective July 1, 2003; amending s. 212.04,
26 F.S., relating to the tax on admissions;
27 providing that the value of an admission does
28 not include state or local seat surcharges,
29 taxes, or fees, or certain ticket service
30 charges under certain conditions; providing for
31 repeal effective July 1, 2003; providing an

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.

14

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

16

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

22 212.031 Lease or rental of or license in real

23

24 property.--
25 (1)(a) It is declared to be the legislative intent
26 that every person is exercising a taxable privilege who
27 engages in the business of renting, leasing, letting, or
28 granting a license for the use of any real property unless
29 such property is:

30

- 31 1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or
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

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;

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.

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

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)

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

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

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

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

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

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

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

1 for such events sold by such organizations shall not reflect
2 the tax otherwise imposed under this section.

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

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

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

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

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

29 However, any tax actually collected shall be remitted to the
30 Department of Revenue, and no refund shall be due.

31

1 Section 3. Effective July 1, 2003, subsection (10) of
2 section 212.031, Florida Statutes, as created by this act, is
3 repealed, and paragraph (a) of subsection (1) and subsection
4 (3) of said section, as amended by this act, are amended to
5 read:

6 212.031 Lease or rental of or license in real
7 property.--

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

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

14 2. Used exclusively as dwelling units.

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

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

26 5. A public or private street or right-of-way and
27 poles, conduits, fixtures, and similar improvements located on
28 such streets or rights-of-way, occupied or used by a utility
29 or franchised cable television company for utility or
30 communications or television purposes. For purposes of this
31 subparagraph, the term "utility" means any person providing

1 utility services as defined in s. 203.012. This exception also
2 applies to property, excluding buildings, wherever located, on
3 which antennas, cables, adjacent accessory structures, or
4 adjacent accessory equipment used in the provision of
5 cellular, enhanced specialized mobile radio, or personal
6 communications services are placed.

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

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

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

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

27 9. Property used as an integral part of the
28 performance of qualified production services. As used in this
29 subparagraph, the term "qualified production services" means
30 any activity or service performed directly in connection with
31

1 the production of a qualified motion picture, as defined in s.
2 212.06(1)(b), and includes:

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

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

23 c. Property management services directly related to
24 property used in connection with the services described in
25 sub-subparagraphs a. and b.

26 10. Leased, subleased, licensed, or rented to a person
27 providing food and drink concessionaire services within the
28 premises of a convention hall, exhibition hall, auditorium,
29 stadium, theater, arena, civic center, performing arts center,
30 publicly owned recreational facility, or any business operated
31 under a permit issued pursuant to chapter 550. A person

1 providing retail concessionaire services involving the sale of
2 food and drink or other tangible personal property within the
3 premises of an airport shall be subject to tax on the rental
4 of real property used for that purpose, but shall not be
5 subject to the tax on any license to use the property. For
6 purposes of this subparagraph, the term "sale" shall not
7 include the leasing of tangible personal property.

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

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

27 (3) The tax imposed by this section shall be in
28 addition to the total amount of the rental or license fee,
29 shall be charged by the lessor or person receiving the rent or
30 payment in and by a rental or license fee arrangement with the
31 lessee or person paying the rental or license fee, and shall

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

28 Section 4. Effective July 1, 2003, paragraph (b) of
29 subsection (1), paragraph (a) of subsection (2), and
30 subsection (3) of section 212.04, Florida Statutes, as amended
31 by this act, are amended to read:

1 212.04 Admissions tax; rate, procedure, enforcement.--

2 (1)

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

25 (2)(a)1. No tax shall be levied on admissions to
26 athletic or other events sponsored by elementary schools,
27 junior high schools, middle schools, high schools, community
28 colleges, public or private colleges and universities, deaf
29 and blind schools, facilities of the youth services programs
30 of the Department of Children and Family Services, and state
31 correctional institutions when only student, faculty, or

1 inmate talent is used. However, this exemption shall not apply
2 to admission to athletic events sponsored by an institution
3 within the State University System, and the proceeds of the
4 tax collected on such admissions shall be retained and used by
5 each institution to support women's athletics as provided in
6 s. 240.533(3)(c).

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

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

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

31

1 ~~attracting sports-tourism events to the community with which~~
2 ~~it contracts.~~

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

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

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

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

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

1 the department an amount equal to 6 percent of such receipts
2 reduced by any amount remaining under the exemption. Tickets
3 for such events sold by such organizations shall not reflect
4 the tax otherwise imposed under this section.

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

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

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

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 ~~Notwithstanding any other provision of this chapter, the tax~~
19 ~~on admission to an event at a convention hall, exhibition~~
20 ~~hall, auditorium, stadium, theater, arena, civic center,~~
21 ~~performing arts center, or publicly owned recreational~~
22 ~~facility shall be collected at the time of payment for the~~
23 ~~admission but is not due to the department until the first day~~
24 ~~of the month following the actual date of the event for which~~
25 ~~the admission is sold and becomes delinquent on the 21st day~~
26 ~~of that month.~~

27 Section 5. Except as otherwise provided herein, this
28 act shall take effect July 1, 2000.

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