

By Representative Brown

1                                   A bill to be entitled  
 2           An act relating to tax on sales, use, and other  
 3           transactions; amending s. 212.02, F.S.;  
 4           revising the definition of "admissions" to  
 5           include admissions to establishments that  
 6           offer, advertise, or engage in adult  
 7           entertainment services, for purposes of  
 8           imposition of tax thereon; creating s.  
 9           561.1107, F.S.; requiring the Division of  
 10          Alcoholic Beverages and Tobacco to report to  
 11          the Department of Revenue persons or  
 12          establishments licensed under the Beverage Law  
 13          that offer such services and do not have a  
 14          sales tax dealer's certificate of registration  
 15          displayed; providing an effective date.

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

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 19           Section 1. Subsection (1) of section 212.02, Florida  
 20 Statutes, is amended, and subsection (34) is added to said  
 21 section, to read:

22           212.02 Definitions.--The following terms and phrases  
 23 when used in this chapter have the meanings ascribed to them  
 24 in this section, except where the context clearly indicates a  
 25 different meaning:

26           (1) The term "admissions" means and includes the net  
 27 sum of money after deduction of any federal taxes for  
 28 admitting a person or vehicle or persons to any place of  
 29 amusement, sport, or recreation or for the privilege of  
 30 entering or staying in any place of amusement, sport, or  
 31 recreation, including, but not limited to, theaters, outdoor

1 theaters, shows, exhibitions, games, races, establishments  
2 offering, advertising, or engaged in adult entertainment  
3 services, or any place where charge is made by way of sale of  
4 tickets, gate charges, seat charges, box charges, season pass  
5 charges, cover charges, greens fees, participation fees,  
6 entrance fees, or other fees or receipts of anything of value  
7 measured on an admission or entrance or length of stay or seat  
8 box accommodations in any place where there is any exhibition,  
9 amusement, sport, or recreation, and all dues and fees paid to  
10 private clubs and membership clubs providing recreational or  
11 physical fitness facilities, including, but not limited to,  
12 golf, tennis, swimming, yachting, boating, athletic, exercise,  
13 and fitness facilities, except physical fitness facilities  
14 owned or operated by any hospital licensed under chapter 395.

15 (34) "Adult entertainment services" includes lingerie  
16 modeling, bikini modeling, body shampoos, body scrubs, private  
17 shower shows, peep shows, nude, seminude or topless dancing,  
18 nude, seminude, or topless waitressing, lapdancing, friction  
19 dancing, couch dancing, table dancing, erotic massage, erotic  
20 performance, nude modeling, nude photo sessions, and personal  
21 escort services.

22 Section 2. Section 561.1107, Florida Statutes, is  
23 created to read:

24 561.1107 Inspection of licensed premises; adult  
25 entertainment services.--In conducting inspections of  
26 establishments licensed under the Beverage Law, the division  
27 shall determine if each establishment offering, advertising,  
28 or engaged in an adult entertainment service as defined by s.  
29 212.02(34) that is licensed by the division is properly  
30 registered with the Department of Revenue. Each month, the  
31 division shall report to the Department of Revenue the name

1 and address of any such establishment that does not have a  
2 certificate of registration conspicuously displayed as  
3 required by s. 212.18(3).

4 Section 3. This act shall take effect January 1, 2001.

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7 HOUSE SUMMARY

8 Revises the definition of "admissions" to include  
9 admissions to establishments that offer, advertise, or  
10 engage in adult entertainment services, for purposes of  
11 imposition of sales tax thereon. Requires the Division of  
12 Alcoholic Beverages and Tobacco to report to the  
13 Department of Revenue persons or establishments licensed  
14 under the Beverage Law that offer such services and do  
15 not have a sales tax dealer's certificate of registration  
16 displayed.  
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