

hbd-05

Amendment No. 1 (for drafter's use only)

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

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The Fiscal Responsibility Council offered the following:

Substitute Amendment for Amendment (531099) (with title amendment)

On page 1, line 13,

insert:

Section 1. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

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

(2)

(a)1. No tax shall be levied on admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Family Services, and state correctional institutions when only student, faculty, or inmate talent is used. However, this exemption shall not apply to admission to athletic events sponsored by an institution within the State University System, and the proceeds of the

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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 shall be levied on admission charges to an
11 event sponsored by a governmental entity, sports authority, or
12 sports commission when held in a convention hall, exhibition
13 hall, auditorium, stadium, theater, arena, civic center,
14 performing arts center, or publicly owned recreational
15 facility and when 100 percent of the risk of success or
16 failure lies with the sponsor of the event and 100 percent of
17 the funds at risk for the event belong to the sponsor, and
18 student or faculty talent is not exclusively used. As used in
19 this sub-subparagraph, the terms "sports authority" and
20 "sports commission" mean a nonprofit organization that is
21 exempt from federal income tax under s. 501(c)(3) of the
22 Internal Revenue Code and that contracts with a county or
23 municipal government for the purpose of promoting and
24 attracting sports-tourism events to the community with which
25 it contracts.

26 3. No tax shall be levied on an admission paid by a
27 student, or on the student's behalf, to any required place of
28 sport or recreation if the student's participation in the
29 sport or recreational activity is required as a part of a
30 program or activity sponsored by, and under the jurisdiction
31 of, the student's educational institution, provided his or her

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1 attendance is as a participant and not as a spectator.

2 4. No tax shall be levied on admissions to the
3 National Football League championship game, on admissions to
4 any ~~semifinal game or~~ championship game of a national
5 collegiate tournament, ~~or~~ on admissions to a Major League
6 Baseball all-star game, on admissions to tournament games that
7 are played for the purposes of qualifying for the championship
8 game of a national collegiate tournament, or on admissions to
9 tournament games that are played in any collegiate athletic
10 end-of-season tournament that determines a collegiate athletic
11 conference champion.

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

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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 Section 2. Effective July 1, 2003, paragraph (a) of
13 subsection (2) of section 212.04, Florida Statutes, as amended
14 by chapter 2000-345, Laws of Florida, is amended to read:

15 212.04 Admissions tax; rate, procedure, enforcement.--

16 (2)

17 (a)1. No tax shall be levied on admissions to athletic
18 or other events sponsored by elementary schools, junior high
19 schools, middle schools, high schools, community colleges,
20 public or private colleges and universities, deaf and blind
21 schools, facilities of the youth services programs of the
22 Department of Children and Family Services, and state
23 correctional institutions when only student, faculty, or
24 inmate talent is used. However, this exemption shall not apply
25 to admission to athletic events sponsored by an institution
26 within the State University System, and the proceeds of the
27 tax collected on such admissions shall be retained and used by
28 each institution to support women's athletics as provided in
29 s. 240.533(3)(c).

30 2. No tax shall be levied on dues, membership fees,
31 and admission charges imposed by not-for-profit sponsoring

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1 organizations. To receive this exemption, the sponsoring
2 organization must qualify as a not-for-profit entity under the
3 provisions of s. 501(c)(3) of the Internal Revenue Code of
4 1954, as amended.

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, on admissions to tournament games that
17 are played for the purposes of qualifying for the championship
18 game of a national collegiate tournament, or on admissions to
19 tournament games that are played in any collegiate athletic
20 end-of-season tournament that determines a collegiate athletic
21 conference champion.

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

30 6. Also exempt from the tax imposed by this section to
31 the extent provided in this subparagraph are admissions to

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1 live theater, live opera, or live ballet productions in this
2 state which are sponsored by an organization that has received
3 a determination from the Internal Revenue Service that the
4 organization is exempt from federal income tax under s.
5 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
6 the organization actively participates in planning and
7 conducting the event, is responsible for the safety and
8 success of the event, is organized for the purpose of
9 sponsoring live theater, live opera, or live ballet
10 productions in this state, has more than 10,000 subscribing
11 members and has among the stated purposes in its charter the
12 promotion of arts education in the communities which it
13 serves, and will receive at least 20 percent of the net
14 profits, if any, of the events which the organization sponsors
15 and will bear the risk of at least 20 percent of the losses,
16 if any, from the events which it sponsors if the organization
17 employs other persons as agents to provide services in
18 connection with a sponsored event. Prior to March 1 of each
19 year, such organization may apply to the department for a
20 certificate of exemption for admissions to such events
21 sponsored in this state by the organization during the
22 immediately following state fiscal year. The application shall
23 state the total dollar amount of admissions receipts collected
24 by the organization or its agents from such events in this
25 state sponsored by the organization or its agents in the year
26 immediately preceding the year in which the organization
27 applies for the exemption. Such organization shall receive the
28 exemption only to the extent of \$1.5 million multiplied by the
29 ratio that such receipts bear to the total of such receipts of
30 all organizations applying for the exemption in such year;
31 however, in no event shall such exemption granted to any

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1 organization exceed 6 percent of such admissions receipts
 2 collected by the organization or its agents in the year
 3 immediately preceding the year in which the organization
 4 applies for the exemption. Each organization receiving the
 5 exemption shall report each month to the department the total
 6 admissions receipts collected from such events sponsored by
 7 the organization during the preceding month and shall remit to
 8 the department an amount equal to 6 percent of such receipts
 9 reduced by any amount remaining under the exemption. Tickets
 10 for such events sold by such organizations shall not reflect
 11 the tax otherwise imposed under this section.

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

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

19 9. No tax shall be levied on admissions to any
 20 postseason collegiate football game sanctioned by the National
 21 Collegiate Athletic Association.

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

25 And the title is amended as follows:

26 On page 1, line 3, after "transactions;"

27

28 insert:

29 amending s. 212.04, F.S.; providing an
 30 exemption for admissions to tournament games
 31 played for the purpose of qualifying for a

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national collegiate championship game or played
in a collegiate athletic conference
championship tournament;