

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.04, F.S.;
4 providing an exemption for admissions to
5 tournament games played for the purpose of
6 qualifying for a national collegiate
7 championship game or played in a collegiate
8 athletic conference championship tournament;
9 amending s. 212.08, F.S.; providing that
10 publicly owned facilities within certain
11 municipalities at which a collegiate football
12 team is based may use the proceeds of sales
13 taxes generated by the facility for the purpose
14 of renovating the facility; providing for
15 reporting and remitting of such taxes;
16 providing effective dates.

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

19
20 Section 1. Paragraph (a) of subsection (2) of section
21 212.04, Florida Statutes, is amended to read:
22 212.04 Admissions tax; rate, procedure, enforcement.--
23 (2)
24 (a)1. No tax shall be levied on admissions to athletic
25 or other events sponsored by elementary schools, junior high
26 schools, middle schools, high schools, community colleges,
27 public or private colleges and universities, deaf and blind
28 schools, facilities of the youth services programs of the
29 Department of Children and Family Services, and state
30 correctional institutions when only student, faculty, or
31 inmate talent is used. However, this exemption shall not apply

1 to admission to athletic events sponsored by an institution
2 within the State University System, and the proceeds of the
3 tax collected on such admissions shall be retained and used by
4 each institution to support women's athletics as provided in
5 s. 240.533(3)(c).

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

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

28 3. No tax shall be levied on an admission paid by a
29 student, or on the student's behalf, to any required place of
30 sport or recreation if the student's participation in the
31 sport or recreational activity is required as a part of a

1 program or activity sponsored by, and under the jurisdiction
2 of, the student's educational institution, provided his or her
3 attendance is as a participant and not as a spectator.

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

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

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

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

1 reduced by any amount remaining under the exemption. Tickets
2 for such events sold by such organizations shall not reflect
3 the tax otherwise imposed under this section.

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

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

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

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

17 212.04 Admissions tax; rate, procedure, enforcement.--

18 (2)

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

1 2. No tax shall be levied on dues, membership fees,
2 and admission charges imposed by not-for-profit sponsoring
3 organizations. To receive this exemption, the sponsoring
4 organization must qualify as a not-for-profit entity under the
5 provisions of s. 501(c)(3) of the Internal Revenue Code of
6 1954, as amended.

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

14 4. No tax shall be levied on admissions to the
15 National Football League championship game, on admissions to
16 any ~~semifinal game or~~ championship game of a national
17 collegiate tournament, ~~or~~ on admissions to a Major League
18 Baseball all-star game, on admissions to tournament games that
19 are played for the purposes of qualifying for the championship
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21 tournament games that are played in any collegiate athletic
22 end-of-season tournament that determines a collegiate athletic
23 conference champion.

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

1 6. Also exempt from the tax imposed by this section to
 2 the extent provided in this subparagraph are admissions to
 3 live theater, live opera, or live ballet productions in this
 4 state which are sponsored by an organization that has received
 5 a determination from the Internal Revenue Service that the
 6 organization is exempt from federal income tax under s.
 7 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
 8 the organization actively participates in planning and
 9 conducting the event, is responsible for the safety and
 10 success of the event, is organized for the purpose of
 11 sponsoring live theater, live opera, or live ballet
 12 productions in this state, has more than 10,000 subscribing
 13 members and has among the stated purposes in its charter the
 14 promotion of arts education in the communities which it
 15 serves, and will receive at least 20 percent of the net
 16 profits, if any, of the events which the organization sponsors
 17 and will bear the risk of at least 20 percent of the losses,
 18 if any, from the events which it sponsors if the organization
 19 employs other persons as agents to provide services in
 20 connection with a sponsored event. Prior to March 1 of each
 21 year, such organization may apply to the department for a
 22 certificate of exemption for admissions to such events
 23 sponsored in this state by the organization during the
 24 immediately following state fiscal year. The application shall
 25 state the total dollar amount of admissions receipts collected
 26 by the organization or its agents from such events in this
 27 state sponsored by the organization or its agents in the year
 28 immediately preceding the year in which the organization
 29 applies for the exemption. Such organization shall receive the
 30 exemption only to the extent of \$1.5 million multiplied by the
 31 ratio that such receipts bear to the total of such receipts of

1 all organizations applying for the exemption in such year;
2 however, in no event shall such exemption granted to any
3 organization exceed 6 percent of such admissions receipts
4 collected by the organization or its agents in the year
5 immediately preceding the year in which the organization
6 applies for the exemption. Each organization receiving the
7 exemption shall report each month to the department the total
8 admissions receipts collected from such events sponsored by
9 the organization during the preceding month and shall remit to
10 the department an amount equal to 6 percent of such receipts
11 reduced by any amount remaining under the exemption. Tickets
12 for such events sold by such organizations shall not reflect
13 the tax otherwise imposed under this section.

14 7. Also exempt from the tax imposed by this section
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16 tournaments.

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

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

24 Section 3. Paragraph (q) is added to subsection (5) of
25 section 212.08, Florida Statutes, to read:

26 212.08 Sales, rental, use, consumption, distribution,
27 and storage tax; specified exemptions.--The sale at retail,
28 the rental, the use, the consumption, the distribution, and
29 the storage to be used or consumed in this state of the
30 following are hereby specifically exempt from the tax imposed
31 by this chapter.

1 (5) EXEMPTIONS; ACCOUNT OF USE.--

2 (g) Publicly owned football facility at which a
3 college football team is based.--

4 1. Any publicly owned football facility within a
5 municipality that has within the 6 years preceding the
6 effective date of this paragraph been declared in a state of
7 financial emergency pursuant to s. 218.503 and that has had a
8 financial emergencies board established, regardless of whether
9 the board is currently in existence, at which facility the
10 football team of a private or public university or college is
11 based, may retain the proceeds of sales taxes generated by the
12 facility and shall use these tax proceeds for the purpose of
13 renovating, expanding, and modernizing the facility. For
14 purposes of this paragraph, "sales taxes generated by the
15 facility" means taxes on ticket sales for events located at
16 the facility, ticket surcharges imposed by the local
17 government for events held at the facility, merchandise sales
18 and concession sales on the premises of the facility, charges
19 for services at the facility, and rental of the facility.

20 2. Concessionaires, merchandisers, and other persons
21 collecting tax at the facility shall report the sales to the
22 department, but shall remit the tax directly to the facility,
23 in a manner prescribed by rules promulgated by the department.

24 3. This paragraph shall expire on January 1, 2032.

25 4. In the event that a property or facility retaining
26 sales taxes pursuant to this act is transferred, or title is
27 otherwise conveyed to another party, the amount of sales taxes
28 retained shall be reimbursed in full to the state.

29 Section 4. Except as otherwise provided herein, this
30 act shall take effect January 1, 2002.

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