

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 shall use the proceeds of sales
13 taxes generated by the facility for the purpose
14 of renovating and expanding the facility;
15 providing for reporting and remitting of such
16 taxes; providing for expiration; providing for
17 reimbursement of retained sales taxes to the
18 state under certain conditions; providing
19 effective dates.

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

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23 Section 1. Paragraph (a) of subsection (2) of section
24 212.04, Florida Statutes, is amended to read:

25 212.04 Admissions tax; rate, procedure, enforcement.--
26 (2)

27 (a)1. No tax shall be levied on admissions to athletic
28 or other events sponsored by elementary schools, junior high
29 schools, middle schools, high schools, community colleges,
30 public or private colleges and universities, deaf and blind
31 schools, facilities of the youth services programs of the

1 Department of Children and Family Services, and state
2 correctional institutions when only student, faculty, or
3 inmate talent is used. However, this exemption shall not apply
4 to admission to athletic events sponsored by an institution
5 within the State University System, and the proceeds of the
6 tax collected on such admissions shall be retained and used by
7 each institution to support women's athletics as provided in
8 s. 240.533(3)(c).

9 2.a. No tax shall be levied on dues, membership fees,
10 and admission charges imposed by not-for-profit sponsoring
11 organizations. To receive this exemption, the sponsoring
12 organization must qualify as a not-for-profit entity under the
13 provisions of s. 501(c)(3) of the Internal Revenue Code of
14 1954, as amended.

15 b. 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.

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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, on admissions to tournament games that
13 are played for the purposes of qualifying for the championship
14 game of a national collegiate tournament, or on admissions to
15 tournament games that are played in any collegiate athletic
16 end-of-season tournament that determines a collegiate athletic
17 conference champion.

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

26 6. Also exempt from the tax imposed by this section to
27 the extent provided in this subparagraph are admissions to
28 live theater, live opera, or live ballet productions in this
29 state which are sponsored by an organization that has received
30 a determination from the Internal Revenue Service that the
31 organization is exempt from federal income tax under s.

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

1 exemption shall report each month to the department the total
2 admissions receipts collected from such events sponsored by
3 the organization during the preceding month and shall remit to
4 the department an amount equal to 6 percent of such receipts
5 reduced by any amount remaining under the exemption. Tickets
6 for such events sold by such organizations shall not reflect
7 the tax otherwise imposed under this section.

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

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

15 9. No tax shall be levied on admissions to any
16 postseason collegiate football game sanctioned by the National
17 Collegiate Athletic Association.

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

21 212.04 Admissions tax; rate, procedure, enforcement.--

22 (2)

23 (a)1. No tax shall be levied on admissions to athletic
24 or other events sponsored by elementary schools, junior high
25 schools, middle schools, high schools, community colleges,
26 public or private colleges and universities, deaf and blind
27 schools, facilities of the youth services programs of the
28 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. 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 3. No tax shall be levied on an admission paid by a
12 student, or on the student's behalf, to any required place of
13 sport or recreation if the student's participation in the
14 sport or recreational activity is required as a part of a
15 program or activity sponsored by, and under the jurisdiction
16 of, the student's educational institution, provided his or her
17 attendance is as a participant and not as a spectator.

18 4. No tax shall be levied on admissions to the
19 National Football League championship game, on admissions to
20 any ~~semifinal game~~ or championship game of a national
21 collegiate tournament, ~~or~~ on admissions to a Major League
22 Baseball all-star game, on admissions to tournament games that
23 are played for the purposes of qualifying for the championship
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28 5. A participation fee or sponsorship fee imposed by a
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 4 program.

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

1 immediately preceding the year in which the organization
 2 applies for the exemption. Such organization shall receive the
 3 exemption only to the extent of \$1.5 million multiplied by the
 4 ratio that such receipts bear to the total of such receipts of
 5 all organizations applying for the exemption in such year;
 6 however, in no event shall such exemption granted to any
 7 organization exceed 6 percent of such admissions receipts
 8 collected by the organization or its agents in the year
 9 immediately preceding the year in which the organization
 10 applies for the exemption. Each organization receiving the
 11 exemption shall report each month to the department the total
 12 admissions receipts collected from such events sponsored by
 13 the organization during the preceding month and shall remit to
 14 the department an amount equal to 6 percent of such receipts
 15 reduced by any amount remaining under the exemption. Tickets
 16 for such events sold by such organizations shall not reflect
 17 the tax otherwise imposed under this section.

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 20 tournaments.

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

25 9. No tax shall be levied on admissions to any
 26 postseason collegiate football game sanctioned by the National
 27 Collegiate Athletic Association.

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

30 212.08 Sales, rental, use, consumption, distribution,
 31 and storage tax; specified exemptions.--The sale at retail,

1 the rental, the use, the consumption, the distribution, and
2 the storage to be used or consumed in this state of the
3 following are hereby specifically exempt from the tax imposed
4 by this chapter.

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

6 (q) Publicly owned football facility at which a
7 college football team is based.--

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

24 2. Concessionaires, merchandisers, and other persons
25 collecting tax at the facility shall report the sales to the
26 department, but shall remit the tax directly to the facility,
27 in a manner prescribed by rules promulgated by the department.

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

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

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

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