

By the Committee on Business Regulation and
Representatives Harrell, Murman, Maygarden, Wallace, Bennett
and Littlefield

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.02, F.S.;
4 providing that dues and fees paid to private
5 physical fitness facilities are not subject to
6 the tax; excluding country clubs from the
7 exemption for physical fitness facilities;
8 providing that the exemption does not apply to
9 contracts entered into and financed prior to
10 the effective date of the act; providing an
11 effective date.

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

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15 Section 1. Subsection (1) of section 212.02, Florida
16 Statutes, is amended to read:

17 212.02 Definitions.--The following terms and phrases
18 when used in this chapter have the meanings ascribed to them
19 in this section, except where the context clearly indicates a
20 different meaning:

21 (1) The term "admissions" means and includes the net
22 sum of money after deduction of any federal taxes for
23 admitting a person or vehicle or persons to any place of
24 amusement, sport, or recreation or for the privilege of
25 entering or staying in any place of amusement, sport, or
26 recreation, including, but not limited to, theaters, outdoor
27 theaters, shows, exhibitions, games, races, or any place where
28 charge is made by way of sale of tickets, gate charges, seat
29 charges, box charges, season pass charges, cover charges,
30 greens fees, participation fees, entrance fees, or other fees
31 or receipts of anything of value measured on an admission or

1 entrance or length of stay or seat box accommodations in any
2 place where there is any exhibition, amusement, sport, or
3 recreation, and all dues and fees paid to private clubs and
4 membership clubs providing recreational ~~or physical fitness~~
5 facilities, including, but not limited to, golf, tennis,
6 swimming, yachting, and boating, ~~athletic, exercise, and~~
7 ~~fitness~~ facilities, except physical fitness facilities ~~owned~~
8 ~~or operated by any hospital licensed under chapter 395.~~ As
9 used in this subsection, "physical fitness facilities" does
10 not include country clubs that have as their primary function
11 the provision of a social life and recreational amenities to
12 their members and for which a program of physical exercise is
13 merely incidental to membership. As used in this subsection,
14 "country club" means a facility that offers its members a
15 variety of services that may include, but are not limited to,
16 social activities; dining; banquet, catering, and lounge
17 facilities; swimming; yachting; golf; tennis; and spas.

18 Section 2. The provisions of s. 212.02(1), Florida
19 Statutes, as amended by this act, do not apply to contracts
20 entered into and financed prior to July 1, 2001. Sales tax was
21 due at the time the contract was entered into and is not
22 subject to refund, even though the contract holder is entitled
23 to use the physical fitness facility after July 1, 2001.

24 Section 3. This act shall take effect July 1, 2001.
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