

By Representative Harrell

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 exempting dues and fees paid to private
5 physical fitness facilities from said tax;
6 providing an effective date.

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

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

12 212.02 Definitions.--The following terms and phrases
13 when used in this chapter have the meanings ascribed to them
14 in this section, except where the context clearly indicates a
15 different meaning:

16 (1) The term "admissions" means and includes the net
17 sum of money after deduction of any federal taxes for
18 admitting a person or vehicle or persons to any place of
19 amusement, sport, or recreation or for the privilege of
20 entering or staying in any place of amusement, sport, or
21 recreation, including, but not limited to, theaters, outdoor
22 theaters, shows, exhibitions, games, races, or any place where
23 charge is made by way of sale of tickets, gate charges, seat
24 charges, box charges, season pass charges, cover charges,
25 greens fees, participation fees, entrance fees, or other fees
26 or receipts of anything of value measured on an admission or
27 entrance or length of stay or seat box accommodations in any
28 place where there is any exhibition, amusement, sport, or
29 recreation, and all dues and fees paid to private clubs and
30 membership clubs providing recreational ~~or physical fitness~~
31 facilities, including, but not limited to, golf, tennis,

1 swimming, yachting, and boating, ~~athletic, exercise, and~~
2 ~~fitness~~ facilities, except physical fitness facilities ~~owned~~
3 ~~or operated by any hospital licensed under chapter 395.~~

4 Section 2. This act shall take effect July 1, 2002.

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7 HOUSE SUMMARY

8 Exempts from the tax on admissions dues and fees paid to
9 private physical fitness facilities; present law exempts
10 only such facilities operated by hospitals.

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