



1           Section 1. Effective July 1, 2006, paragraph (a) of  
2 subsection (1) of section 212.031, Florida Statutes, as  
3 amended by section 3 of chapter 2000-345, as amended by  
4 section 55 of chapter 2002-218, and as amended by section 2 of  
5 chapter 2000-182, section 1 of chapter 2000-183, section 53 of  
6 chapter 2000-260, and section 27 of chapter 2001-140, Laws of  
7 Florida, and subsection (3) of that section, as amended by  
8 section 3 of chapter 2000-345, as amended by section 55 of  
9 chapter 2002-218, Laws of Florida, are amended to read:

10           212.031 Tax on rental or license fee for use of real  
11 property.--

12           (1)(a) It is declared to be the legislative intent  
13 that every person is exercising a taxable privilege who  
14 engages in the business of renting, leasing, letting, or  
15 granting a license for the use of any real property unless  
16 such property is:

- 17           1. Assessed as agricultural property under s. 193.461.
- 18           2. Used exclusively as dwelling units.
- 19           3. Property subject to tax on parking, docking, or  
20 storage spaces under s. 212.03(6).
- 21           4. Recreational property or the common elements of a  
22 condominium when subject to a lease between the developer or  
23 owner thereof and the condominium association in its own right  
24 or as agent for the owners of individual condominium units or  
25 the owners of individual condominium units. However, only the  
26 lease payments on such property shall be exempt from the tax  
27 imposed by this chapter, and any other use made by the owner  
28 or the condominium association shall be fully taxable under  
29 this chapter.
- 30           5. A public or private street or right-of-way and  
31 poles, conduits, fixtures, and similar improvements located on

1 such streets or rights-of-way, occupied or used by a utility  
2 or provider of communications services, as defined by s.  
3 202.11, for utility or communications or television purposes.  
4 For purposes of this subparagraph, the term "utility" means  
5 any person providing utility services as defined in s.  
6 203.012. This exception also applies to property, wherever  
7 located, on which the following are placed: towers, antennas,  
8 cables, accessory structures, or equipment, not including  
9 switching equipment, used in the provision of mobile  
10 communications services as defined in s. 202.11. For purposes  
11 of this chapter, towers used in the provision of mobile  
12 communications services, as defined in s. 202.11, are  
13 considered to be fixtures.

14         6. A public street or road which is used for  
15 transportation purposes.

16         7. Property used at an airport exclusively for the  
17 purpose of aircraft landing or aircraft taxiing or property  
18 used by an airline for the purpose of loading or unloading  
19 passengers or property onto or from aircraft or for fueling  
20 aircraft.

21         8.a. Property used at a port authority, as defined in  
22 s. 315.02(2), exclusively for the purpose of oceangoing  
23 vessels or tugs docking, or such vessels mooring on property  
24 used by a port authority for the purpose of loading or  
25 unloading passengers or cargo onto or from such a vessel, or  
26 property used at a port authority for fueling such vessels, or  
27 to the extent that the amount paid for the use of any property  
28 at the port is based on the charge for the amount of tonnage  
29 actually imported or exported through the port by a tenant.

30         b. The amount charged for the use of any property at  
31 the port in excess of the amount charged for tonnage actually

1 imported or exported shall remain subject to tax except as  
2 provided in sub-subparagraph a.

3           9. Property used as an integral part of the  
4 performance of qualified production services. As used in this  
5 subparagraph, the term "qualified production services" means  
6 any activity or service performed directly in connection with  
7 the production of a qualified motion picture, as defined in s.  
8 212.06(1)(b), and includes:

9           a. Photography, sound and recording, casting, location  
10 managing and scouting, shooting, creation of special and  
11 optical effects, animation, adaptation (language, media,  
12 electronic, or otherwise), technological modifications,  
13 computer graphics, set and stage support (such as  
14 electricians, lighting designers and operators, greensmen,  
15 prop managers and assistants, and grips), wardrobe (design,  
16 preparation, and management), hair and makeup (design,  
17 production, and application), performing (such as acting,  
18 dancing, and playing), designing and executing stunts,  
19 coaching, consulting, writing, scoring, composing,  
20 choreographing, script supervising, directing, producing,  
21 transmitting dailies, dubbing, mixing, editing, cutting,  
22 looping, printing, processing, duplicating, storing, and  
23 distributing;

24           b. The design, planning, engineering, construction,  
25 alteration, repair, and maintenance of real or personal  
26 property including stages, sets, props, models, paintings, and  
27 facilities principally required for the performance of those  
28 services listed in sub-subparagraph a.; and

29           c. Property management services directly related to  
30 property used in connection with the services described in  
31 sub-subparagraphs a. and b.

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2 This exemption will inure to the taxpayer upon presentation of  
3 the certificate of exemption issued to the taxpayer under the  
4 provisions of s. 288.1258.

5       10. Leased, subleased, licensed, or rented to a person  
6 providing food and drink concessionaire services within the  
7 premises of a convention hall, exhibition hall, auditorium,  
8 stadium, theater, arena, civic center, performing arts center,  
9 publicly owned recreational facility, or any business operated  
10 under a permit issued pursuant to chapter 550. A person  
11 providing retail concessionaire services involving the sale of  
12 food and drink or other tangible personal property within the  
13 premises of an airport shall be subject to tax on the rental  
14 of real property used for that purpose, but shall not be  
15 subject to the tax on any license to use the property. For  
16 purposes of this subparagraph, the term "sale" shall not  
17 include the leasing of tangible personal property.

18       11. Property occupied pursuant to an instrument  
19 calling for payments which the department has declared, in a  
20 Technical Assistance Advisement issued on or before March 15,  
21 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
22 Florida Administrative Code; provided that this subparagraph  
23 shall only apply to property occupied by the same person  
24 before and after the execution of the subject instrument and  
25 only to those payments made pursuant to such instrument,  
26 exclusive of renewals and extensions thereof occurring after  
27 March 15, 1993.

28       12. Rented, leased, subleased, or licensed to a  
29 concessionaire by a convention hall, exhibition hall,  
30 auditorium, stadium, theater, arena, civic center, performing  
31 arts center, or publicly owned recreational facility, during

1 an event at the facility, to be used by the concessionaire to  
2 sell souvenirs, novelties, or other event-related products.  
3 This subparagraph applies only to that portion of the rental,  
4 lease, or license payment which is based on a percentage of  
5 sales and not based on a fixed price.

6 ~~13.12.~~ Property used or occupied predominantly for  
7 space flight business purposes. As used in this subparagraph,  
8 "space flight business" means the manufacturing, processing,  
9 or assembly of a space facility, space propulsion system,  
10 space vehicle, satellite, or station of any kind possessing  
11 the capacity for space flight, as defined by s. 212.02(23), or  
12 components thereof, and also means the following activities  
13 supporting space flight: vehicle launch activities, flight  
14 operations, ground control or ground support, and all  
15 administrative activities directly related thereto. Property  
16 shall be deemed to be used or occupied predominantly for space  
17 flight business purposes if more than 50 percent of the  
18 property, or improvements thereon, is used for one or more  
19 space flight business purposes. Possession by a landlord,  
20 lessor, or licensor of a signed written statement from the  
21 tenant, lessee, or licensee claiming the exemption shall  
22 relieve the landlord, lessor, or licensor from the  
23 responsibility of collecting the tax, and the department shall  
24 look solely to the tenant, lessee, or licensee for recovery of  
25 such tax if it determines that the exemption was not  
26 applicable.

27 (3) The tax imposed by this section shall be in  
28 addition to the total amount of the rental or license fee,  
29 shall be charged by the lessor or person receiving the rent or  
30 payment in and by a rental or license fee arrangement with the  
31 lessee or person paying the rental or license fee, and shall

1 be due and payable at the time of the receipt of such rental  
2 or license fee payment by the lessor or other person who  
3 receives the rental or payment. Notwithstanding any other  
4 provision of this chapter, the tax imposed by this section on  
5 the rental, lease, or license for the use of a convention  
6 hall, exhibition hall, auditorium, stadium, theater, arena,  
7 civic center, performing arts center, or publicly owned  
8 recreational facility to hold an event of not more than 7  
9 consecutive days' duration shall be collected at the time of  
10 the payment for that rental, lease, or license but is not due  
11 and payable to the department until the first day of the month  
12 following the last day that the event for which the payment is  
13 made is actually held, and becomes delinquent on the 21st day  
14 of that month. The owner, lessor, or person receiving the rent  
15 or license fee shall remit the tax to the department at the  
16 times and in the manner hereinafter provided for dealers to  
17 remit taxes under this chapter. The same duties imposed by  
18 this chapter upon dealers in tangible personal property  
19 respecting the collection and remission of the tax; the making  
20 of returns; the keeping of books, records, and accounts; and  
21 the compliance with the rules and regulations of the  
22 department in the administration of this chapter shall apply  
23 to and be binding upon all persons who manage any leases or  
24 operate real property, hotels, apartment houses,  
25 roominghouses, or tourist and trailer camps and all persons  
26 who collect or receive rents or license fees taxable under  
27 this chapter on behalf of owners or lessors.

28 Section 2. Notwithstanding the provisions of section 3  
29 of chapter 2000-345, Laws of Florida, as amended by section 55  
30 of chapter 2002-218, Laws of Florida, subsection (10) of  
31 section 212.031, Florida Statutes, shall not stand repealed on

1 July 1, 2006, as scheduled by such laws, but that subsection  
2 is revived and readopted.

3           Section 3. Effective July 1, 2006, paragraph (b) of  
4 subsection (1) and subsection (3) of section 212.04, Florida  
5 Statutes, as amended by section 4 of chapter 2000-345, as  
6 amended by section 55 of chapter 2002-218, Laws of Florida,  
7 and paragraph (a) of subsection (2) of that section, as  
8 amended by section 4 of chapter 2000-345, as amended by  
9 section 55 of chapter 2002-218, as amended by section 916 of  
10 chapter 2002-387, and as amended by section 24 of chapter  
11 2000-158, and section 11 of chapter 2000-210, Laws of Florida,  
12 are amended to read:

13           212.04 Admissions tax; rate, procedure, enforcement.--

14           (1)

15           (b) For the exercise of such privilege, a tax is  
16 levied at the rate of 6 percent of sales price, or the actual  
17 value received from such admissions, which 6 percent shall be  
18 added to and collected with all such admissions from the  
19 purchaser thereof, and such tax shall be paid for the exercise  
20 of the privilege as defined in the preceding paragraph. Each  
21 ticket must show on its face the actual sales price of the  
22 admission, or each dealer selling the admission must  
23 prominently display at the box office or other place where the  
24 admission charge is made a notice disclosing the price of the  
25 admission, and the tax shall be computed and collected on the  
26 basis of the actual price of the admission charged by the  
27 dealer. The sale price or actual value of admission shall,  
28 for the purpose of this chapter, be that price remaining after  
29 deduction of federal taxes and state or locally imposed or  
30 authorized seat surcharges, taxes, or fees, if any, imposed  
31 upon such admission. The sale price or actual value does not



1 include separately stated ticket service charges that are  
2 imposed by a facility ticket office or a ticketing service and  
3 added to a separately stated, established ticket price.,~~and~~

4 The rate of tax on each admission shall be according to the  
5 brackets established by s. 212.12(9).

6 (2)(a)1. No tax shall be levied on admissions to  
7 athletic or other events sponsored by elementary schools,  
8 junior high schools, middle schools, high schools, community  
9 colleges, public or private colleges and universities, deaf  
10 and blind schools, facilities of the youth services programs  
11 of the Department of Children and Family Services, and state  
12 correctional institutions when only student, faculty, or  
13 inmate talent is used. However, this exemption shall not apply  
14 to admission to athletic events sponsored by a state  
15 university, and the proceeds of the tax collected on such  
16 admissions shall be retained and used by each institution to  
17 support women's athletics as provided in s. 1006.71(2)(c).

18 2.a. No tax shall be levied on dues, membership fees,  
19 and admission charges imposed by not-for-profit sponsoring  
20 organizations. To receive this exemption, the sponsoring  
21 organization must qualify as a not-for-profit entity under the  
22 provisions of s. 501(c)(3) of the Internal Revenue Code of  
23 1954, as amended.

24 b. No tax shall be levied on admission charges to an  
25 event sponsored by a governmental entity, sports authority, or  
26 sports commission when held in a convention hall, exhibition  
27 hall, auditorium, stadium, theater, arena, civic center,  
28 performing arts center, or publicly owned recreational  
29 facility and when 100 percent of the risk of success or  
30 failure lies with the sponsor of the event and 100 percent of  
31 the funds at risk for the event belong to the sponsor, and

1 student or faculty talent is not exclusively used. As used in  
2 this sub-subparagraph, the terms "sports authority" and  
3 "sports commission" mean a nonprofit organization that is  
4 exempt from federal income tax under s. 501(c)(3) of the  
5 Internal Revenue Code and that contracts with a county or  
6 municipal government for the purpose of promoting and  
7 attracting sports-tourism events to the community with which  
8 it contracts.

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

16           4. No tax shall be levied on admissions to the  
17 National Football League championship game, on admissions to  
18 any semifinal game or championship game of a national  
19 collegiate tournament, or on admissions to a Major League  
20 Baseball all-star game.

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

29           6. Also exempt from the tax imposed by this section to  
30 the extent provided in this subparagraph are admissions to  
31 live theater, live opera, or live ballet productions in this

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

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

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

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

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

21         (3) Such taxes shall be paid and remitted at the same  
22 time and in the same manner as provided for remitting taxes on  
23 sales of tangible personal property, as hereinafter provided.  
24 Notwithstanding any other provision of this chapter, the tax  
25 on admission to an event at a convention hall, exhibition  
26 hall, auditorium, stadium, theater, arena, civic center,  
27 performing arts center, or publicly owned recreational  
28 facility shall be collected at the time of payment for the  
29 admission but is not due to the department until the first day  
30 of the month following the actual date of the event for which  
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1 the admission is sold and becomes delinquent on the 21st day  
2 of that month.

3 Section 4. This act shall take effect July 1, 2005.

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6 SENATE SUMMARY

7 Continues in effect after July 1, 2006, the tax exemption  
8 for certain property rented, leased, or licensed by, and  
9 the tax exemption for certain charges imposed by, a  
10 convention or exhibition hall, auditorium, stadium,  
11 theater, arena, civic center, performing arts center, or  
12 publicly owned recreational facility. Continues in effect  
13 an exemption from the admissions tax which is provided  
14 for admission charges to an event sponsored by a  
15 governmental entity, sports authority, or sports  
16 commission. (See bill for details.)  
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