

Bill No. SB 56

Barcode 055876

CHAMBER ACTION

Senate

House

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11 The Committee on Government Efficiency Appropriations
 12 (Campbell) recommended the following amendment:

14 **Senate Amendment (with title amendment)**

15 On page 9, between lines 25 and 26,

17 insert:

18 Section 3. Paragraph (b) of subsection (1) of section
 19 212.04, Florida Statutes, is amended to read:

20 212.04 Admissions tax; rate, procedure, enforcement.--

21 (1)

22 (b) For the exercise of such privilege, a tax is
 23 levied at the rate of 6 percent of sales price, or the actual
 24 value received from such admissions, which 6 percent shall be
 25 added to and collected with all such admissions from the
 26 purchaser thereof, and such tax shall be paid for the exercise
 27 of the privilege as defined in the preceding paragraph. Each
 28 ticket must show on its face the actual sales price of the
 29 admission, or each dealer selling the admission must
 30 prominently display at the box office or other place where the
 31 admission charge is made a notice disclosing the price of the

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1 admission, and the tax shall be computed and collected on the
2 basis of the actual price of the admission charged by the
3 dealer. The sale price or actual value of admission shall,
4 for the purpose of this chapter, be that price remaining after
5 deduction of federal taxes and state or locally imposed or
6 authorized seat surcharges, taxes, or fees, if any, imposed
7 upon such admission. The sale price or actual value does not
8 include separately stated ticket service charges that are
9 imposed by a facility ticket office or a ticketing service and
10 added to a separately stated, established ticket price. The
11 rate of tax on each admission shall be according to ~~the~~
12 ~~brackets established by~~ s. 212.12(9).

13

14 (Redesignate subsequent sections.)

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17 ===== T I T L E A M E N D M E N T =====

18 And the title is amended as follows:

19 On page 1, line 10, after the semicolon,

20

21 insert:

22 amending s. 212.04, F.S., deleting a reference
23 to brackets;

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