

By Senator Fasano

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A bill to be entitled

An act relating to the resale of tickets to college or professional sporting events; amending s. 817.36, F.S.; exempting such resales from "scalping" prohibitions in certain situations; providing for the collection of sales and use taxes on such sales; providing an effective date.

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

Section 1. Subsection (2) of section 817.36, Florida Statutes, is amended to read:

817.36 Resale of tickets of common carriers, places of amusement, etc.--

(2)(a) Whoever shall offer for resale or resell ~~sale or sell~~ any ticket good for admission to any sporting exhibition, athletic contest, theater, or any exhibition where an admission price is charged and request or receive a price in excess of \$1 above the retail admission price charged therefor by the original seller of the said ~~the~~ ticket commits ~~shall be guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(b)1. However, this subsection does not apply to the offer or resale of an admission ticket to a professional sporting event or athletic contest if the ticket is offered through an Internet website that is operated by or with written permission from the manager of the facility where the event is held or from the management of the team or league if the team or league has received from the facility manager the right to be an original seller of tickets to the event.

1 2. Sales tax pursuant to s. 212.04 shall be remitted
2 on the portion of the resale price received by the seller
3 which exceeds the sale price upon which sales tax has been
4 collected on the prior sale of the ticket. The excess portion
5 received by the reseller shall be deemed the admission price
6 for tax purposes.

7 ~~(c)(b)~~ The provisions of this subsection shall apply
8 to travel agencies that have an established place of business
9 in this state, which place of business is required to pay
10 state, county, and city occupational license taxes, unless
11 such agencies are registered sellers of travel pursuant to
12 part XI of chapter 559 and adhere to the restriction of
13 selling said tickets as part of the travel packages specified
14 in that part, and such travel agencies are reselling said
15 tickets on behalf of the original sellers of said tickets.
16 When any original seller of tickets provides a travel agency
17 with tickets in bulk, the travel agent shall be deemed to be
18 reselling the tickets on behalf of the original seller.

19 Section 2. This act shall take effect July 1, 2006.

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22 SENATE SUMMARY

23 Exempts the Internet sale of tickets to professional
24 sporting events from "scalping" prohibitions under
25 certain circumstances. Provides for the collection of
26 sales and use taxes on the sale.