

By Senator Baker

20-69-06

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 redefining the term "admissions" to exclude

5 dues and fees paid to health clubs or physical

6 fitness facilities, thereby eliminating the

7 applicability of the tax to such dues and fees;

8 providing an effective date.

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

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12 Section 1. Subsection (1) of section 212.02, Florida

13 Statutes, is amended to read:

14 212.02 Definitions.--The following terms and phrases

15 when used in this chapter have the meanings ascribed to them

16 in this section, except where the context clearly indicates a

17 different meaning:

18 (1) The term "admissions" means and includes the net

19 sum of money after deduction of any federal taxes for

20 admitting a person or vehicle or persons to any place of

21 amusement, sport, or recreation or for the privilege of

22 entering or staying in any place of amusement, sport, or

23 recreation, including, but not limited to, theaters, outdoor

24 theaters, shows, exhibitions, games, races, or any place where

25 charge is made by way of sale of tickets, gate charges, seat

26 charges, box charges, season pass charges, cover charges,

27 greens fees, participation fees, entrance fees, or other fees

28 or receipts of anything of value measured on an admission or

29 entrance or length of stay or seat box accommodations in any

30 place where there is any exhibition, amusement, sport, or

31 recreation, and all dues and fees paid to private clubs and

1 membership clubs providing recreational or physical fitness
2 facilities, including, but not limited to, golf, tennis,
3 swimming, yachting, boating, and athletic, ~~exercise, and~~
4 ~~fitness~~ facilities, except health clubs or physical fitness
5 facilities ~~owned or operated by any hospital licensed under~~
6 ~~chapter 395.~~

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