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A bill to be entitled An act relating to resale of tickets; amending s. 817.36, F.S.; revising terminology; permitting resale of a ticket to a professional sporting exhibition or professional athletic contest at a price above the original sales price in specified circumstances; providing for sales tax collection on such resales; providing an effective date. Be It Enacted by the Legislature of the State of Florida: Section 1. Section 817.36, Florida Statutes, is amended to read: 817.36 Resale of tickets of common carriers, places of amusement, etc. --Whoever offers shall offer for resale sale or sells (1)(a) sell any ticket good for passage or accommodations on any common carrier in this state and requests request or receives receive a price in excess of \$1 above the retail price charged therefor by the original seller of said ticket commits shall be quilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. The provisions of paragraph (a) this subsection shall (b) not apply to travel agencies that have an established place of business in this state, which place of business is required to pay state, county, and city occupational license taxes. Whoever offers shall offer for resale sale or sells (2)(a) sell any ticket good for admission to any sporting exhibition, athletic contest, theater, or any exhibition where an admission Page 1 of 3

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29 price is charged and <u>requests</u> request or <u>receives</u> receive a 30 price in excess of \$1 above the retail admission price charged 31 therefor by the original seller of said ticket <u>commits</u> shall be 32 guilty of a misdemeanor of the second degree, punishable as 33 provided in s. 775.082 or s. 775.083.

34 (b)1. The provisions of paragraph (a) shall not apply to 35 an offer for the resale or to the resale of a ticket to a 36 professional sporting exhibition or a professional athletic 37 contest through an Internet website:

38 <u>a. Operated by the manager of the facility at which the</u>
 39 exhibition or contest is occurring; or

b. Operated by the management of a sports team or league
that has been granted permission by the manager of the facility
at which the exhibition or contest is occurring to offer for
resale and to sell tickets to the exhibition or contest and the
team or league has received from the facility manager the rights
to be an original seller of such tickets.

2. Sales tax for resales under this paragraph shall be remitted to the Department of Revenue under s. 212.04 on that portion of the ticket's resale price received by the reseller in excess of those amounts that have already been taxed in connection with prior sales of such ticket, with such excess portion being deemed the sales price for the purposes of s. 212.04.

53 <u>(c)(b)</u> The provisions of <u>paragraph (a)</u> this subsection 54 shall apply to travel agencies that have an established place of 55 business in this state, which place of business is required to 56 pay state, county, and city occupational license taxes, unless

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such agencies are registered sellers of travel pursuant to part 57 XI of chapter 559 and adhere to the restriction of selling said 58 59 tickets as part of the travel packages specified in that part, and such travel agencies are reselling said tickets on behalf of 60 the original sellers of said tickets. When any original seller 61 of tickets provides a travel agency with tickets in bulk, the 62 travel agent shall be deemed to be reselling the tickets on 63 behalf of the original seller. 64

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

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