

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Lopez-Cantera offered the following:

2  
3 **Substitute Amendment for Amendment (753443) (with title**  
4 **amendment)**

5 Remove line(s) 49-110 and insert:

6 4. No tax shall be levied on admissions to the National  
7 Football League championship game, ~~on admissions to any~~  
8 ~~semifinal game or championship game of a national collegiate~~  
9 ~~tournament, or on admissions to a Major League Baseball all star~~  
10 ~~game.~~

11 5. A participation fee or sponsorship fee imposed by a  
12 governmental entity as described in s. 212.08(6) for an athletic  
13 or recreational program is exempt when the governmental entity  
14 by itself, or in conjunction with an organization exempt under  
15 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,

312407

5/1/2008 12:10 PM

Amendment No.

16 sponsors, administers, plans, supervises, directs, and controls  
17 the athletic or recreational program.

18 6. Also exempt from the tax imposed by this section to the  
19 extent provided in this subparagraph are admissions to live  
20 theater, live opera, or live ballet productions in this state  
21 which are sponsored by an organization that has received a  
22 determination from the Internal Revenue Service that the  
23 organization is exempt from federal income tax under s.  
24 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
25 the organization actively participates in planning and  
26 conducting the event, is responsible for the safety and success  
27 of the event, is organized for the purpose of sponsoring live  
28 theater, live opera, or live ballet productions in this state,  
29 has more than 10,000 subscribing members and has among the  
30 stated purposes in its charter the promotion of arts education  
31 in the communities which it serves, and will receive at least 20  
32 percent of the net profits, if any, of the events which the  
33 organization sponsors and will bear the risk of at least 20  
34 percent of the losses, if any, from the events which it sponsors  
35 if the organization employs other persons as agents to provide  
36 services in connection with a sponsored event. Prior to March 1  
37 of each year, such organization may apply to the department for  
38 a certificate of exemption for admissions to such events  
39 sponsored in this state by the organization during the  
40 immediately following state fiscal year. The application shall  
41 state the total dollar amount of admissions receipts collected  
42 by the organization or its agents from such events in this state  
43 sponsored by the organization or its agents in the year

312407

5/1/2008 12:10 PM

Amendment No.

44 immediately preceding the year in which the organization applies  
45 for the exemption. Such organization shall receive the exemption  
46 only to the extent of \$1.5 million multiplied by the ratio that  
47 such receipts bear to the total of such receipts of all  
48 organizations applying for the exemption in such year; however,  
49 in no event shall such exemption granted to any organization  
50 exceed 6 percent of such admissions receipts collected by the  
51 organization or its agents in the year immediately preceding the  
52 year in which the organization applies for the exemption. Each  
53 organization receiving the exemption shall report each month to  
54 the department the total admissions receipts collected from such  
55 events sponsored by the organization during the preceding month  
56 and shall remit to the department an amount equal to 6 percent  
57 of such receipts reduced by any amount remaining under the  
58 exemption. Tickets for such events sold by such organizations  
59 shall not reflect the tax otherwise imposed under this section.

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

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

66 9. No tax shall be levied on admissions to any postseason  
67 collegiate football game sanctioned by the National Collegiate  
68 Athletic Association.

69 Section 3. Paragraph (d) of subsection (7) of section  
70 212.08, Florida Statutes, is amended to read:

312407  
5/1/2008 12:10 PM

Amendment No.

71           212.08 Sales, rental, use, consumption, distribution, and  
72 storage tax; specified exemptions.--The sale at retail, the  
73 rental, the use, the consumption, the distribution, and the  
74 storage to be used or consumed in this state of the following  
75 are hereby specifically exempt from the tax imposed by this  
76 chapter.

77           (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
78 entity by this chapter do not inure to any transaction that is  
79 otherwise taxable under this chapter when payment is made by a  
80 representative or employee of the entity by any means,  
81 including, but not limited to, cash, check, or credit card, even  
82 when that representative or employee is subsequently reimbursed  
83 by the entity. In addition, exemptions provided to any entity by  
84 this subsection do not inure to any transaction that is  
85 otherwise taxable under this chapter unless the entity has  
86 obtained a sales tax exemption certificate from the department  
87 or the entity obtains or provides other documentation as  
88 required by the department. Eligible purchases or leases made  
89 with such a certificate must be in strict compliance with this  
90 subsection and departmental rules, and any person who makes an  
91 exempt purchase with a certificate that is not in strict  
92 compliance with this subsection and the rules is liable for and  
93 shall pay the tax. The department may adopt rules to administer  
94 this subsection.

95           (d) Feeds.--Feeds for poultry,~~ostriches,~~ and livestock,  
96 including racehorses and dairy cows, are exempt.

97           Section 4. Paragraph (a) of subsection (1) of section  
98 202.12, Florida Statutes, is amended to read:

312407

5/1/2008 12:10 PM

Amendment No.

99           202.12 Sales of communications services.--The Legislature  
100 finds that every person who engages in the business of selling  
101 communications services at retail in this state is exercising a  
102 taxable privilege. It is the intent of the Legislature that the  
103 tax imposed by chapter 203 be administered as provided in this  
104 chapter.

105           (1) For the exercise of such privilege, a tax is levied on  
106 each taxable transaction, and the tax is due and payable as  
107 follows:

108           (a) Except as otherwise provided in this subsection, at a  
109 rate of 6.8 percent applied to the sales price of the  
110 communications service which:

- 111           1. Originates and terminates in this state, or  
112           2. Originates or terminates in this state and is charged  
113 to a service address in this state,

114  
115 when sold at retail, computed on each taxable sale for the  
116 purpose of remitting the tax due. The gross receipts tax imposed  
117 by chapter 203 shall be collected on the same taxable  
118 transactions and remitted with the tax imposed by this  
119 paragraph. If no tax is imposed by this paragraph by reason of  
120 s. 202.125(1), the tax imposed by chapter 203 shall nevertheless  
121 be collected and remitted in the manner and at the time  
122 prescribed for tax collections and remittances under this  
123 chapter. Effective January, 1, 2009, the department shall reduce  
124 such rate, less any portion of such rate administered pursuant  
125 to chapter 202 and levied pursuant to chapter 203, by the amount  
126 necessary to reduce total estimated collections under this

312407

5/1/2008 12:10 PM

Amendment No.

127 paragraph and paragraphs (c) and (d) in 2009 by the amount of  
128 any estimated increase in state sales and use tax collections  
129 during 2009, less one-twelfth of any such estimated increase for  
130 the first year, resulting from the repeal of exemptions to  
131 chapter 212 during the 2008 Regular Session of the Legislature  
132 unless otherwise provided by law. Such estimated amounts shall  
133 be determined by reference to the published 2008 Florida Tax  
134 Handbook.

135 Section 5. (1) Subsection (9) of section 212.031, Florida  
136 Statutes, is repealed.

137 (2) The exemption provided under s. 212.031(9), Florida  
138 Statutes, prior to its repeal by this act, for charges imposed  
139 under a contract entered into before July 1, 2008, terminates no  
140 later than January 1, 2011.

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**T I T L E A M E N D M E N T**

Remove line(s) 116 and insert:

on admissions to certain sport championship games; amending s.  
212.08, F.S.; repealing a sales and use tax exemption for  
ostrich feed; repealing s. 212.031(9), F.S., relating to the  
exemption from the tax on the use of real property which applies  
to charges for the rental, lease, sublease, or license for the  
use of a skybox, luxury box, or other box seats during a high  
school or college football game; providing that the exempt

312407  
5/1/2008 12:10 PM

HOUSE AMENDMENT  
Bill No. CS/HB 1059

Amendment No.

155 status of charges imposed under certain contracts will end after  
156 a specified date; amending s. 202.12, F.S.; requiring the  
157 department to reduce the rate of the tax on sales of  
158 communications services under certain circumstances; providing  
159 criteria;  
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