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CHAMBER ACTION

Senate

House

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Floor: 1/R/RM
5/2/2008 3:33 PM

Floor: RC
5/2/2008 10:04 AM

1 Senator Haridopolos moved the following amendment:

3 Senate Amendment (with directory and title amendments)

4 Between line(s) 57 and 58

5 insert:

6 Section 2. Paragraph (a) of subsection (2) of section
7 212.04, Florida Statutes, is amended to read:

8 212.04 Admissions tax; rate, procedure, enforcement.--

9 (2)(a)1. No tax shall be levied on admissions to athletic
10 or other events sponsored by elementary schools, junior high
11 schools, middle schools, high schools, community colleges, public
12 or private colleges and universities, deaf and blind schools,
13 facilities of the youth services programs of the Department of
14 Children and Family Services, and state correctional institutions
15 when only student, faculty, or inmate talent is used. However,
16 this exemption shall not apply to admission to athletic events
17 sponsored by a state university, and the proceeds of the tax



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18 collected on such admissions shall be retained and used by each
19 institution to support women's athletics as provided in s.
20 1006.71(2)(c).

21 2.a. No tax shall be levied on dues, membership fees, and
22 admission charges imposed by not-for-profit sponsoring
23 organizations. To receive this exemption, the sponsoring
24 organization must qualify as a not-for-profit entity under the
25 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,
26 as amended.

27 b. No tax shall be levied on admission charges to an event
28 sponsored by a governmental entity, sports authority, or sports
29 commission when held in a convention hall, exhibition hall,
30 auditorium, stadium, theater, arena, civic center, performing
31 arts center, or publicly owned recreational facility and when 100
32 percent of the risk of success or failure lies with the sponsor
33 of the event and 100 percent of the funds at risk for the event
34 belong to the sponsor, and student or faculty talent is not
35 exclusively used. As used in this sub-subparagraph, the terms
36 "sports authority" and "sports commission" mean a nonprofit
37 organization that is exempt from federal income tax under s.
38 501(c)(3) of the Internal Revenue Code and that contracts with a
39 county or municipal government for the purpose of promoting and
40 attracting sports-tourism events to the community with which it
41 contracts. This sub-subparagraph is repealed July 1, 2009.

42 3. No tax shall be levied on an admission paid by a
43 student, or on the student's behalf, to any required place of
44 sport or recreation if the student's participation in the sport
45 or recreational activity is required as a part of a program or
46 activity sponsored by, and under the jurisdiction of, the



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47 student's educational institution, provided his or her attendance
48 is as a participant and not as a spectator.

49 ~~4. No tax shall be levied on admissions to the National~~
50 ~~Football League championship game, on admissions to any semifinal~~
51 ~~game or championship game of a national collegiate tournament, or~~
52 ~~on admissions to a Major League Baseball all star game.~~

53 4.5. A participation fee or sponsorship fee imposed by a
54 governmental entity as described in s. 212.08(6) for an athletic
55 or recreational program is exempt when the governmental entity by
56 itself, or in conjunction with an organization exempt under s.
57 501(c)(3) of the Internal Revenue Code of 1954, as amended,
58 sponsors, administers, plans, supervises, directs, and controls
59 the athletic or recreational program.

60 5.6. Also exempt from the tax imposed by this section to
61 the extent provided in this subparagraph are admissions to live
62 theater, live opera, or live ballet productions in this state
63 which are sponsored by an organization that has received a
64 determination from the Internal Revenue Service that the
65 organization is exempt from federal income tax under s. 501(c)(3)
66 of the Internal Revenue Code of 1954, as amended, if the
67 organization actively participates in planning and conducting the
68 event, is responsible for the safety and success of the event, is
69 organized for the purpose of sponsoring live theater, live opera,
70 or live ballet productions in this state, has more than 10,000
71 subscribing members and has among the stated purposes in its
72 charter the promotion of arts education in the communities which
73 it serves, and will receive at least 20 percent of the net
74 profits, if any, of the events which the organization sponsors
75 and will bear the risk of at least 20 percent of the losses, if
76 any, from the events which it sponsors if the organization



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77 employs other persons as agents to provide services in connection
78 with a sponsored event. Prior to March 1 of each year, such
79 organization may apply to the department for a certificate of
80 exemption for admissions to such events sponsored in this state
81 by the organization during the immediately following state fiscal
82 year. The application shall state the total dollar amount of
83 admissions receipts collected by the organization or its agents
84 from such events in this state sponsored by the organization or
85 its agents in the year immediately preceding the year in which
86 the organization applies for the exemption. Such organization
87 shall receive the exemption only to the extent of \$1.5 million
88 multiplied by the ratio that such receipts bear to the total of
89 such receipts of all organizations applying for the exemption in
90 such year; however, in no event shall such exemption granted to
91 any organization exceed 6 percent of such admissions receipts
92 collected by the organization or its agents in the year
93 immediately preceding the year in which the organization applies
94 for the exemption. Each organization receiving the exemption
95 shall report each month to the department the total admissions
96 receipts collected from such events sponsored by the organization
97 during the preceding month and shall remit to the department an
98 amount equal to 6 percent of such receipts reduced by any amount
99 remaining under the exemption. Tickets for such events sold by
100 such organizations shall not reflect the tax otherwise imposed
101 under this section.

102 ~~6.7.~~ Also exempt from the tax imposed by this section are
103 entry fees for participation in freshwater fishing tournaments.

104 ~~7.8.~~ Also exempt from the tax imposed by this section are
105 participation or entry fees charged to participants in a game,



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106 race, or other sport or recreational event if spectators are
107 charged a taxable admission to such event.

108 ~~8.9.~~ No tax shall be levied on admissions to any postseason
109 collegiate football game sanctioned by the National Collegiate
110 Athletic Association.

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

112 And the title is amended as follows:

113 On line(s) 11, after the semicolon

114 insert:

115 amending s. 212.04, F.S.; deleting the sales tax exemption
116 on admissions to certain sport championship games;