

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Lopez-Cantera offered the following:

2
3 **Amendment to Senate Amendment (430878) (with title**
4 **amendment)**

5 Remove lines 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,

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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

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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:

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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. (1) Subsection (9) of section 212.031, Florida
98 Statutes, is repealed.

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

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

106 Remove line 116 and insert:
107 on admissions to certain sport championship games; amending s.
108 212.08, F.S.; repealing a sales and use tax exemption for
109 ostrich feed; repealing s. 212.031(9), F.S., relating to the
110 exemption from the tax on the use of real property which applies
111 to charges for the rental, lease, sublease, or license for the
112 use of a skybox, luxury box, or other box seats during a high
113 school or college football game; providing that the exempt
114 status of charges imposed under certain contracts will end after
115 a specified date;