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CHAMBER ACTION

Senate

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House



1 The Committee on Finance and Tax (Deutch) recommended the
2 following **amendment**:

Senate Amendment (with title amendments)

Between line(s) 7-8

insert:

Section 1. Paragraph (a) of subsection (2) of section
212.04, Florida Statutes, is amended to read:

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

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

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18 sponsored by a state university, and the proceeds of the tax
19 collected on such admissions shall be retained and used by each
20 institution to support women's athletics as provided in s.
21 1006.71(2)(c).

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

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

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

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

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

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

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

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

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

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



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

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

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

113 And the title is amended as follows:

114 On line(s) 3, after the first semicolon,
115 insert:

116 amending s. 212.04, F.S.; deleting the tax exemption for
117 certain sports events;