

By Senator Altman

24-00915A-10

20101070__

1 A bill to be entitled

2 An act relating to the tax on admissions; amending s.
3 212.04, F.S.; creating an exemption from the tax on
4 admissions for certain events sponsored by a
5 governmental entity, sports authority, or sports
6 commission; providing an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Subsection (2) of section 212.04, Florida
11 Statutes, is amended to read:

12 212.04 Admissions tax; rate, procedure, enforcement.—

13 (2) (a) 1. No tax shall be levied on admissions to athletic
14 or other events sponsored by elementary schools, junior high
15 schools, middle schools, high schools, community colleges,
16 public or private colleges and universities, deaf and blind
17 schools, facilities of the youth services programs of the
18 Department of Children and Family Services, and state
19 correctional institutions when only student, faculty, or inmate
20 talent is used. However, this exemption shall not apply to
21 admission to athletic events sponsored by a state university,
22 and the proceeds of the tax collected on such admissions shall
23 be retained and used by each institution to support women's
24 athletics as provided in s. 1006.71(2)(c).

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

24-00915A-10

20101070__

30 as amended.

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

24-00915A-10

20101070__

59 ~~subparagraph is repealed July 1, 2009.~~

60 3. No tax shall be levied on an admission paid by a
61 student, or on the student's behalf, to any required place of
62 sport or recreation if the student's participation in the sport
63 or recreational activity is required as a part of a program or
64 activity sponsored by, and under the jurisdiction of, the
65 student's educational institution, provided his or her
66 attendance is as a participant and not as a spectator.

67 4. No tax shall be levied on admissions to the National
68 Football League championship game, on admissions to any
69 semifinal game or championship game of a national collegiate
70 tournament, or on admissions to a Major League Baseball all-star
71 game.

72 5. A participation fee or sponsorship fee imposed by a
73 governmental entity as described in s. 212.08(6) for an athletic
74 or recreational program is exempt when the governmental entity
75 by itself, or in conjunction with an organization exempt under
76 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,
77 sponsors, administers, plans, supervises, directs, and controls
78 the athletic or recreational program.

79 6. Also exempt from the tax imposed by this section to the
80 extent provided in this subparagraph are admissions to live
81 theater, live opera, or live ballet productions in this state
82 which are sponsored by an organization that has received a
83 determination from the Internal Revenue Service that the
84 organization is exempt from federal income tax under s.
85 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
86 the organization actively participates in planning and
87 conducting the event, is responsible for the safety and success

24-00915A-10

20101070__

88 of the event, is organized for the purpose of sponsoring live
89 theater, live opera, or live ballet productions in this state,
90 has more than 10,000 subscribing members and has among the
91 stated purposes in its charter the promotion of arts education
92 in the communities which it serves, and will receive at least 20
93 percent of the net profits, if any, of the events which the
94 organization sponsors and will bear the risk of at least 20
95 percent of the losses, if any, from the events which it sponsors
96 if the organization employs other persons as agents to provide
97 services in connection with a sponsored event. Prior to March 1
98 of each year, such organization may apply to the department for
99 a certificate of exemption for admissions to such events
100 sponsored in this state by the organization during the
101 immediately following state fiscal year. The application shall
102 state the total dollar amount of admissions receipts collected
103 by the organization or its agents from such events in this state
104 sponsored by the organization or its agents in the year
105 immediately preceding the year in which the organization applies
106 for the exemption. Such organization shall receive the exemption
107 only to the extent of \$1.5 million multiplied by the ratio that
108 such receipts bear to the total of such receipts of all
109 organizations applying for the exemption in such year; however,
110 in no event shall such exemption granted to any organization
111 exceed 6 percent of such admissions receipts collected by the
112 organization or its agents in the year immediately preceding the
113 year in which the organization applies for the exemption. Each
114 organization receiving the exemption shall report each month to
115 the department the total admissions receipts collected from such
116 events sponsored by the organization during the preceding month

24-00915A-10

20101070

117 and shall remit to the department an amount equal to 6 percent
118 of such receipts reduced by any amount remaining under the
119 exemption. Tickets for such events sold by such organizations
120 shall not reflect the tax otherwise imposed under this section.

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

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

127 9. No tax shall be levied on admissions to any postseason
128 collegiate football game sanctioned by the National Collegiate
129 Athletic Association.

130 (b) No municipality of the state shall levy an excise tax
131 on admissions.

132 (c) The taxes imposed by this section shall be collected in
133 addition to the admission tax collected pursuant to s. 550.0951,
134 but the amount collected under s. 550.0951 shall not be subject
135 to taxation under this chapter.

136 Section 2. This act shall take effect July 1, 2010.