

By Senator Altman

24-00936A-10

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1 A bill to be entitled
2 An act relating to the admissions tax; amending s.
3 212.04, F.S.; expanding an exemption from the tax for
4 certain sports championship or all-star games, certain
5 other professional sporting events, and events
6 surrounding certain professional sporting events;
7 providing an effective date.

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

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11 Section 1. Paragraph (a) of subsection (2) of section
12 212.04, Florida Statutes, is amended to read:

13 212.04 Admissions tax; rate, procedure, enforcement.—

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

26 2.a. No tax shall be levied on dues, membership fees, and
27 admission charges imposed by not-for-profit sponsoring
28 organizations. To receive this exemption, the sponsoring
29 organization must qualify as a not-for-profit entity under the

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30 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,
31 as amended.

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

48 3. No tax shall be levied on an admission paid by a
49 student, or on the student's behalf, to any required place of
50 sport or recreation if the student's participation in the sport
51 or recreational activity is required as a part of a program or
52 activity sponsored by, and under the jurisdiction of, the
53 student's educational institution, provided his or her
54 attendance is as a participant and not as a spectator.

55 4. No tax shall be levied on admissions to the National
56 Football League championship game, on admissions to any
57 semifinal game or championship game of a national collegiate
58 tournament, or on admissions to a Major League Baseball,

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59 National Basketball Association, or National Hockey League all-
60 star game, to the Home Run Derby held by Major League Baseball
61 prior to the Major League Baseball All-Star Game, to the
62 National Football League's Pro Bowl, and to any events
63 surrounding the all-star games for the National Basketball
64 Association and the National Hockey League.

65 5. A participation fee or sponsorship fee imposed by a
66 governmental entity as described in s. 212.08(6) for an athletic
67 or recreational program is exempt when the governmental entity
68 by itself, or in conjunction with an organization exempt under
69 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,
70 sponsors, administers, plans, supervises, directs, and controls
71 the athletic or recreational program.

72 6. Also exempt from the tax imposed by this section to the
73 extent provided in this subparagraph are admissions to live
74 theater, live opera, or live ballet productions in this state
75 which are sponsored by an organization that has received a
76 determination from the Internal Revenue Service that the
77 organization is exempt from federal income tax under s.
78 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
79 the organization actively participates in planning and
80 conducting the event, is responsible for the safety and success
81 of the event, is organized for the purpose of sponsoring live
82 theater, live opera, or live ballet productions in this state,
83 has more than 10,000 subscribing members and has among the
84 stated purposes in its charter the promotion of arts education
85 in the communities which it serves, and will receive at least 20
86 percent of the net profits, if any, of the events which the
87 organization sponsors and will bear the risk of at least 20

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

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

116 8. Also exempt from the tax imposed by this section are

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117 participation or entry fees charged to participants in a game,
118 race, or other sport or recreational event if spectators are
119 charged a taxable admission to such event.

120 9. No tax shall be levied on admissions to any postseason
121 collegiate football game sanctioned by the National Collegiate
122 Athletic Association.

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