

LEGISLATIVE ACTION

Senate House

Comm: FAV 03/17/2010

The Committee on Commerce (Detert) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Section 817.358, Florida Statutes, is created to read:

817.358 Sale of event tickets; refund of receipts for canceled events.-

(1) It is the intent of the Legislature that the state remain consumer friendly for residents and visitors who attend events in this state by assuring ticket purchasers and venues that they will be protected from financial loss. The purpose of this section is to ensure that publically owned venues retain

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the capacity to refund all receipts from ticket sales upon the cancellation of an event regardless of whether tickets are sold by the venue or pursuant to a contract to distribute or sell tickets on behalf of the venue.

- (2) As used in this section, the term:
- (a) "Educational institution" means a school, college, or university, whether public, private, or religious, which conducts regular classes and courses of study required for accreditation by or membership in an accrediting agency recognized by the United States Department of Education.
- (b) "Event" means a sporting exhibition, athletic contest, musical or theatrical performance, public entertainment or amusement of any kind, or any other exhibition for which an admission price is charged.
- (c) "Original seller" means a venue or the issuer of event tickets pursuant to a contract with the venue which collects the purchase price from the ticket purchaser. The term may include a person or firm that provides distribution services or ticket sales services pursuant to a contract with the venue.
- (d) "Venue" means a facility owned by the state, a county, a municipality, or other governmental entity created by law which offers services to the general public. The term includes, but is not limited to, an auditorium, theater, concert hall, performing arts center, civic center, convention or exhibition hall, stadium, arena, coliseum, amphitheater, or publicly owned recreational facility.
- (3) An original seller of a ticket for admission to an event occurring at a venue on or after July 1, 2010, must protect consumers by one of the following methods:

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- (a) Keep all receipts from the sale of the ticket, including the admission price and any taxes, surcharges, and service charges, until the event occurs. The original seller or its agents is not required to deposit into an escrow account or segregate the receipts coming from the sale of the tickets.
- (b) Require any person or entity seeking advance release of funds from ticket sales to an event to provide a surety bond to the venue for that event in an amount equal to the greatest amount the person or entity is seeking to have advanced before releasing any such funds.
- (4) If an event is canceled, the ticket purchaser is entitled to a refund of all receipts from the sale of the ticket, including the admission price and any taxes, surcharges, and service charges.
 - (5) This section does not apply to a ticket:
- (a) That has the word "nonrefundable" conspicuously printed on the face of the ticket.
 - (b) For a professional sports event.
- (c) For an amateur sports event sanctioned by the Amateur Athletic Union of the USA, Inc.
- (d) For a motorsports event as defined in s. 288.1171 or s. 549.10.
- (e) For an event promoted exclusively by an educational institution.
- (f) For a postseason collegiate sporting exhibition or athletic contest sanctioned by the National Collegiate Athletic Association.
- (q) For a pugilistic exhibition regulated under chapter 548.



Section 2. Subsection (3) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.-

(3) Such Taxes on admissions shall be paid and remitted at the same time and in the same manner as provided for remitting taxes on sales of tangible personal property, as hereinafter provided. Notwithstanding any other provision of this chapter, the tax on admission to an event at venues that include, but are not limited to, a concert hall, arena, coliseum, amphitheater, convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility shall be collected at the time of payment for the admission but is not due to the department until the first day of the month following the actual date of the event for which the admission is sold and becomes delinquent on the 21st day of that month.

Section 3. This act shall take effect July 1, 2010.

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> ========= T I T L E A M E N D M E N T ========== And the title is amended as follows:

Delete everything before the enacting clause and insert:

A bill to be entitled

An act relating to the sale of event tickets; creating s. 817.358, F.S.; providing legislative intent and purpose; defining terms; requiring the original seller of tickets to an event held at a publically owned venue to keep all receipts from the ticket sales until 101

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the event occurs and return the charges to the purchaser under certain circumstances; providing exceptions; amending s. 212.04, F.S.; specifying additional venues that are required to pay and remit admissions taxes at a certain time; providing an effective date.