



717210

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/24/2010	.	
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The Committee on Commerce (Lynn) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 32 - 49  
and insert:

b. No tax shall be levied on admission charges to an event sponsored by a governmental entity, sports authority, or sports commission when held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and when 100 percent of the risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this sub-subparagraph, the



717210

14 terms "sports authority" and "sports commission" mean a  
15 nonprofit organization that is exempt from federal income tax  
16 under s. 501(c)(3) of the Internal Revenue Code and that  
17 contracts with a county or municipal government for the purpose  
18 of promoting and attracting sports-tourism events to the  
19 community with which it contracts. This sub-subparagraph is  
20 repealed July 1, 2009.

21 c. No tax shall be levied on admission charges to an  
22 educational event sponsored by a public college, public  
23 university, or community college when held in a museum,  
24 planetarium, observatory, or large format or high-definition  
25 cinema of which the venue is owned by the sponsor and when 100  
26 percent of the risk of success or failure lies with the sponsor  
27 of the event, 100 percent of the funds at risk for the event  
28 belong to the sponsor, and student or faculty talent is not  
29 exclusively used.

30  
31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 Delete lines 4 - 6  
34 and insert:  
35 to certain educational events;