

By Senator Lynn

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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.; exempting from the tax admission charges
4 to certain educational events; deleting the exemption
5 for admissions to events sponsored by certain entities
6 in certain venues; deleting certain definitions;
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
33 educational event sponsored by a public college, university, or
34 community college ~~governmental entity, sports authority, or~~
35 ~~sports commission~~ when held in a museum, planetarium,
36 observatory, or large format or high-definition cinema owned by
37 the sponsor ~~convention hall, exhibition hall, auditorium,~~
38 ~~stadium, theater, arena, civic center, performing arts center,~~
39 ~~or publicly owned recreational facility~~ and when 100 percent of
40 the risk of success or failure lies with the sponsor of the
41 event and 100 percent of the funds at risk for the event belong
42 to the sponsor, and student or faculty talent is not exclusively
43 used. ~~As used in this sub-subparagraph, the terms "sports~~
44 ~~authority" and "sports commission" mean a nonprofit organization~~
45 ~~that is exempt from federal income tax under s. 501(c)(3) of the~~
46 ~~Internal Revenue Code and that contracts with a county or~~
47 ~~municipal government for the purpose of promoting and attracting~~
48 ~~sports tourism events to the community with which it contracts.~~
49 ~~This sub-subparagraph is repealed July 1, 2009.~~

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

57 4. No tax shall be levied on admissions to the National
58 Football League championship game, on admissions to any

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59 semifinal game or championship game of a national collegiate
60 tournament, or on admissions to a Major League Baseball all-star
61 game.

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

69 6. Also exempt from the tax imposed by this section to the
70 extent provided in this subparagraph are admissions to live
71 theater, live opera, or live ballet productions in this state
72 which are sponsored by an organization that has received a
73 determination from the Internal Revenue Service that the
74 organization is exempt from federal income tax under s.
75 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
76 the organization actively participates in planning and
77 conducting the event, is responsible for the safety and success
78 of the event, is organized for the purpose of sponsoring live
79 theater, live opera, or live ballet productions in this state,
80 has more than 10,000 subscribing members and has among the
81 stated purposes in its charter the promotion of arts education
82 in the communities which it serves, and will receive at least 20
83 percent of the net profits, if any, of the events which the
84 organization sponsors and will bear the risk of at least 20
85 percent of the losses, if any, from the events which it sponsors
86 if the organization employs other persons as agents to provide
87 services in connection with a sponsored event. Prior to March 1

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

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

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

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117 9. No tax shall be levied on admissions to any postseason
118 collegiate football game sanctioned by the National Collegiate
119 Athletic Association.

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