

By the Committee on Commerce; and 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; providing an effective
5 date.

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

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9 Section 1. Paragraph (a) of subsection (2) of section
10 212.04, Florida Statutes, is amended to read:

11 212.04 Admissions tax; rate, procedure, enforcement.—

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

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

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

46 c. No tax shall be levied on admission charges to an
47 educational event sponsored by a public college, public
48 university, or community college when held in a museum,
49 planetarium, observatory, or large format or high-definition
50 cinema of which the venue is owned by the sponsor and when 100
51 percent of the risk of success or failure lies with the sponsor
52 of the event, 100 percent of the funds at risk for the event
53 belong to the sponsor, and student or faculty talent is not
54 exclusively used.

55 3. No tax shall be levied on an admission paid by a
56 student, or on the student's behalf, to any required place of
57 sport or recreation if the student's participation in the sport
58 or recreational activity is required as a part of a program or

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59 activity sponsored by, and under the jurisdiction of, the
60 student's educational institution, provided his or her
61 attendance is as a participant and not as a spectator.

62 4. No tax shall be levied on admissions to the National
63 Football League championship game, on admissions to any
64 semifinal game or championship game of a national collegiate
65 tournament, or on admissions to a Major League Baseball all-star
66 game.

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

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

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88 percent of the net profits, if any, of the events which the
89 organization sponsors and will bear the risk of at least 20
90 percent of the losses, if any, from the events which it sponsors
91 if the organization employs other persons as agents to provide
92 services in connection with a sponsored event. Prior to March 1
93 of each year, such organization may apply to the department for
94 a certificate of exemption for admissions to such events
95 sponsored in this state by the organization during the
96 immediately following state fiscal year. The application shall
97 state the total dollar amount of admissions receipts collected
98 by the organization or its agents from such events in this state
99 sponsored by the organization or its agents in the year
100 immediately preceding the year in which the organization applies
101 for the exemption. Such organization shall receive the exemption
102 only to the extent of \$1.5 million multiplied by the ratio that
103 such receipts bear to the total of such receipts of all
104 organizations applying for the exemption in such year; however,
105 in no event shall such exemption granted to any organization
106 exceed 6 percent of such admissions receipts collected by the
107 organization or its agents in the year immediately preceding the
108 year in which the organization applies for the exemption. Each
109 organization receiving the exemption shall report each month to
110 the department the total admissions receipts collected from such
111 events sponsored by the organization during the preceding month
112 and shall remit to the department an amount equal to 6 percent
113 of such receipts reduced by any amount remaining under the
114 exemption. Tickets for such events sold by such organizations
115 shall not reflect the tax otherwise imposed under this section.

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

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117 entry fees for participation in freshwater fishing tournaments.

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

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

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