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1 A bill to be entitled
 2 An act relating to the admissions tax; amending s. 212.04,
 3 F.S.; exempting from the tax admission charges to certain
 4 educational events; deleting the exemption for admissions
 5 to events sponsored by certain entities in certain venues;
 6 deleting certain definitions; providing an effective date.

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

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

12 212.04 Admissions tax; rate, procedure, enforcement.—

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

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

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

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

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

56 4. No tax shall be levied on admissions to the National

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57 | Football League championship game, on admissions to any
58 | semifinal game or championship game of a national collegiate
59 | tournament, or on admissions to a Major League Baseball all-star
60 | game.

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

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

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

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

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

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113 participation or entry fees charged to participants in a game,
114 race, or other sport or recreational event if spectators are
115 charged a taxable admission to such event.

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

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