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LEGISLATIVE ACTION

Senate

House

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Floor: WD/2R

04/29/2013 05:08 PM

Senator Simmons moved the following:

Senate Amendment (with title amendment)

Between lines 219 and 220

insert:

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

212.04 Admissions tax; rate, procedure, enforcement.—

(2) (a) 1. A ~~No~~ tax may not shall be levied on admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Family Services, and state



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14 correctional institutions when only student, faculty, or inmate
15 talent is used. However, this exemption does ~~shall~~ not apply to
16 admission to athletic events sponsored by a state university,
17 and the proceeds of the tax collected on such admissions shall
18 be retained and used by each institution to support women's
19 athletics as provided in s. 1006.71(2)(c).

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

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

41 3. A No tax may not ~~shall~~ be levied on an admission paid by
42 a student, or on the student's behalf, to any required place of



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43 sport or recreation if the student's participation in the sport
44 or recreational activity is required as a part of a program or
45 activity sponsored by, and under the jurisdiction of, the
46 student's educational institution, provided his or her
47 attendance is as a participant and not as a spectator.

48 4. A ~~No~~ tax may not shall be levied on admissions to the
49 National Football League championship game or Pro Bowl; on
50 admissions to any semifinal game or championship game of a
51 national collegiate tournament; on admissions to a Major League
52 Baseball, Major League Soccer, National Basketball Association,
53 or National Hockey League all-star game; on admissions to the
54 Major League Baseball Home Run Derby held before the Major
55 League Baseball All-Star Game; or on admissions to the National
56 Basketball Association All-Star week events that are produced by
57 the National Basketball Association and held at an arena,
58 convention center, or municipal facility ~~Rookie Challenge,~~
59 ~~Celebrity Game, 3-Point Shooting Contest, or Slam Dunk~~
60 ~~Challenge.~~

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



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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
85 if the organization employs other persons as agents to provide
86 services in connection with a sponsored event. Before ~~Prior to~~
87 March 1 of each year, such organization may apply to the
88 department for a certificate of exemption for admissions to such
89 events sponsored in this state by the organization during the
90 immediately following state fiscal year. The application must
91 ~~shall~~ state the total dollar amount of admissions receipts
92 collected by the organization or its agents from such events in
93 this state sponsored by the organization or its agents in the
94 year immediately preceding the year in which the organization
95 applies for the exemption. Such organization shall receive the
96 exemption only to the extent of \$1.5 million multiplied by the
97 ratio that such receipts bear to the total of such receipts of
98 all organizations applying for the exemption in such year;
99 however, ~~in no event shall~~ such exemption granted to any
100 organization may not exceed 6 percent of such admissions



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101 receipts collected by the organization or its agents in the year
102 immediately preceding the year in which the organization applies
103 for the exemption. Each organization receiving the exemption
104 shall report each month to the department the total admissions
105 receipts collected from such events sponsored by the
106 organization during the preceding month and shall remit to the
107 department an amount equal to 6 percent of such receipts reduced
108 by any amount remaining under the exemption. Tickets for such
109 events sold by such organizations may ~~shall~~ not reflect the tax
110 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.

117 9. A ~~No~~ tax may not ~~shall~~ be levied on admissions to any
118 postseason collegiate football game sanctioned by the National
119 Collegiate Athletic Association.

120
121 ===== T I T L E A M E N D M E N T =====

122 And the title is amended as follows:

123 Between lines 29 and 30

124 insert:

125 212.04, F.S.; revising the types of National
126 Basketball Association events that are exempt from
127 levying a tax on admissions; making technical changes;
128 amending s.