

HB 303

2015

1                   A bill to be entitled  
2           An act relating to funding for high school  
3           interscholastic athletic programs; providing  
4           legislative findings; levying a surcharge on the  
5           admission charges for professional sporting events;  
6           defining the term "professional sporting event";  
7           providing that certain admissions are exempt from the  
8           surcharge; requiring the Department of Revenue to  
9           administer, collect, and enforce the surcharge;  
10          providing for deposit and use of surcharge proceeds  
11          for high school interscholastic athletic programs;  
12          providing a formula for allocating the proceeds among  
13          school districts and schools; providing an effective  
14          date.

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

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18           Section 1. (1) The Legislature finds that educational  
19 budget cuts have forced many school districts to reduce funding  
20 for high school interscholastic athletic programs, which has  
21 forced school districts to eliminate athletic teams or limit the  
22 number of participants on certain teams. Some high schools have  
23 instituted "pay to play" policies that have eliminated the  
24 opportunity for certain student athletes to compete in high  
25 school interscholastic athletic programs. The Legislature finds  
26 that, in addition to improving a student's physical health,

27 playing sports improves a student's academic achievement, self-  
28 esteem, and psychosocial well-being while also reducing  
29 behavioral problems. Therefore, the Legislature finds that it is  
30 in the public's best interest to fund high school  
31 interscholastic athletic programs.

32 (2) A surcharge of 25 cents is levied upon the admission  
33 charge for each person attending a professional sporting event  
34 in the state. The sporting event organizer is responsible for  
35 collecting and remitting the surcharge to the Department of  
36 Revenue. For purposes of this section, the term "professional  
37 sporting event" includes Major League Baseball games, National  
38 Basketball Association games, National Football League games,  
39 Major League Soccer games, National Hockey League games, and all  
40 other events organized by professional sporting teams that are  
41 marketed and assisted by Enterprise Florida, Inc., under s.  
42 288.901, Florida Statutes.

43 (3) The surcharge levied under this section shall not be  
44 imposed on a free pass or complimentary card issued to a person  
45 for which there is no cost to the person for admission to a  
46 professional sporting event.

47 (4) The surcharge levied under this section shall be  
48 administered, collected, and enforced by the Department of  
49 Revenue in the same manner as other fees and taxes in chapter  
50 212, Florida Statutes.

51 (5) Proceeds from the surcharge levied under this section  
52 shall be deposited into the Educational Enhancement Trust Fund

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53 and be used for high school interscholastic athletics. These  
54 funds shall be proportionally divided among school districts  
55 based on the number of traditional public high schools with  
56 interscholastic programs. Within each school district that  
57 receives funds, the funds shall further be divided among all  
58 traditional and charter high schools.

59 Section 2. This act shall take effect July 1, 2015.