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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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02/18/2016 11:21 AM

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Senator Margolis moved the following:

Senate Amendment (with title amendment)

Between lines 102 and 103

insert:

Section 4. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.-

(2) (a) A tax may not be levied on:

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and



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12 universities, deaf and blind schools, facilities of the youth
13 services programs of the Department of Children and Families,
14 and state correctional institutions if only student, faculty, or
15 inmate talent is used. However, this exemption does 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. Dues, membership fees, and admission charges imposed by
21 not-for-profit sponsoring organizations. To receive this
22 exemption, the sponsoring organization must qualify as a not-
23 for-profit entity under s. 501(c)(3) of the Internal Revenue
24 Code of 1954, as amended.

25 3. Admission charges to an event sponsored by a
26 governmental entity, sports authority, or sports commission if
27 held in a convention hall, exhibition hall, auditorium, stadium,
28 theater, arena, civic center, performing arts center, or
29 publicly owned recreational facility and if 100 percent of the
30 risk of success or failure lies with the sponsor of the event
31 and 100 percent of the funds at risk for the event belong to the
32 sponsor, and student or faculty talent is not exclusively used.
33 As used in this subparagraph, the terms "sports authority" and
34 "sports commission" mean a nonprofit organization that is exempt
35 from federal income tax under s. 501(c)(3) of the Internal
36 Revenue Code and that contracts with a county or municipal
37 government for the purpose of promoting and attracting sports-
38 tourism events to the community with which it contracts.

39 4. An admission paid by a student, or on the student's
40 behalf, to any required place of sport or recreation if the



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

46 5. Admissions to the National Football League championship
47 game or Pro Bowl; admissions to any semifinal game or
48 championship game of a national collegiate tournament;
49 admissions to a Major League Baseball, Major League Soccer,
50 National Basketball Association, or National Hockey League all-
51 star game; admissions to the Major League Baseball Home Run
52 Derby held before the Major League Baseball All-Star Game; or
53 admissions to National Basketball Association all-star events
54 produced by the National Basketball Association and held at a
55 facility such as an arena, convention center, or municipal
56 facility.

57 6. A participation fee or sponsorship fee imposed by a
58 governmental entity as described in s. 212.08(6) for an athletic
59 or recreational program if the governmental entity by itself, or
60 in conjunction with an organization exempt under s. 501(c)(3) of
61 the Internal Revenue Code of 1954, as amended, sponsors,
62 administers, plans, supervises, directs, and controls the
63 athletic or recreational program.

64 7. Admissions to live theater, live opera, or live ballet
65 productions in this state which are sponsored by an organization
66 that has received a determination from the Internal Revenue
67 Service that the organization is exempt from federal income tax
68 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
69 amended, if the organization actively participates in planning



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70 and conducting the event, is responsible for the safety and
71 success of the event, is organized for the purpose of sponsoring
72 live theater, live opera, or live ballet productions in this
73 state, has more than 10,000 subscribing members and has among
74 the stated purposes in its charter the promotion of arts
75 education in the communities it serves, and will receive at
76 least 20 percent of the net profits, if any, of the events the
77 organization sponsors and will bear the risk of at least 20
78 percent of the losses, if any, from the events it sponsors if
79 the organization employs other persons as agents to provide
80 services in connection with a sponsored event. Before March 1 of
81 each year, such organization may apply to the department for a
82 certificate of exemption for admissions to such events sponsored
83 in this state by the organization during the immediately
84 following state fiscal year. The application must state the
85 total dollar amount of admissions receipts collected by the
86 organization or its agents from such events in this state
87 sponsored by the organization or its agents in the year
88 immediately preceding the year in which the organization applies
89 for the exemption. Such organization shall receive the exemption
90 only to the extent of \$1.5 million multiplied by the ratio that
91 such receipts bear to the total of such receipts of all
92 organizations applying for the exemption in such year; however,
93 such exemption granted to any organization may not exceed 6
94 percent of such admissions receipts collected by the
95 organization or its agents in the year immediately preceding the
96 year in which the organization applies for the exemption. Each
97 organization receiving the exemption shall report each month to
98 the department the total admissions receipts collected from such



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99 events sponsored by the organization during the preceding month
100 and shall remit to the department an amount equal to 6 percent
101 of such receipts reduced by any amount remaining under the
102 exemption. Tickets for such events sold by such organizations
103 may not reflect the tax otherwise imposed under this section.

104 8. Entry fees for participation in freshwater fishing
105 tournaments.

106 9. Participation or entry fees charged to participants in a
107 game, race, or other sport or recreational event if spectators
108 are charged a taxable admission to such event.

109 10. Admissions to any postseason collegiate football game
110 sanctioned by the National Collegiate Athletic Association.

111 11. Admissions to and membership fees for gun clubs. For
112 purposes of this subparagraph, the term "gun club" means an
113 organization whose primary purpose is to offer its members
114 access to one or more shooting ranges for target or skeet
115 shooting.

116 12. Day use entrance fees and annual entrance passes to
117 state parks. This sales tax exemption applies only to entrance
118 fees and does not apply to any other state park-related fees or
119 charges, including surcharges levied in state parks within areas
120 of critical state concern designated pursuant to s. 380.05.

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

123 And the title is amended as follows:

124 Delete line 26

125 and insert:

126 certain exclusions; amending s. 212.04, F.S.; creating
127 a sales tax exemption for day use entrance fees and



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128 annual entrance passes for state parks; specifying
129 that such exemption applies only to entrance fees;
130 specifying that the exemption does not apply to other
131 fees or to surcharges levied in certain state parks;
132 providing an effective date.