

By Senator Thompson

12-01166-16

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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       charge for admission to professional sporting events;  
6       defining the term "professional sporting event";  
7       exempting certain admissions from the surcharge;  
8       requiring the Department of Revenue to administer,  
9       collect, and enforce the surcharge; providing for  
10      deposit and use of surcharge proceeds for high school  
11      interscholastic athletic programs; providing a formula  
12      for allocating the proceeds among school districts and  
13      schools; providing an effective date.

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

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17       Section 1. (1) The Legislature finds that educational  
18 budget cuts have forced many school districts to reduce funding  
19 for high school interscholastic athletic programs, which has  
20 forced school districts to eliminate athletic teams or limit the  
21 number of participants on certain teams. Some high schools have  
22 instituted "pay to play" policies that have eliminated the  
23 opportunity for certain student athletes to compete in high  
24 school interscholastic athletic programs. The Legislature finds  
25 that, in addition to improving a student's physical health,  
26 playing sports improves a student's academic achievement, self-  
27 esteem, and psychosocial well-being while also reducing  
28 behavioral problems. Therefore, the Legislature finds that it is  
29 in the public's best interest to fund high school

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30 interscholastic athletic programs.

31 (2) A surcharge of \$1 is levied upon the charge for  
32 admission to a professional sporting event in the state. The  
33 dealer selling the admission is responsible for collecting and  
34 remitting the surcharge to the Department of Revenue. For  
35 purposes of this section, the term "professional sporting event"  
36 includes Major League Baseball games, National Basketball  
37 Association games, National Football League games, Major League  
38 Soccer games, National Hockey League games, National Association  
39 for Stock Car Auto Racing events, and all other events organized  
40 by professional sporting teams or sanctioning bodies which are  
41 marketed and assisted by Enterprise Florida, Inc., under s.  
42 288.901, Florida Statutes.

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

47 (4) The Department of Revenue shall administer, collect,  
48 and enforce the surcharge levied under this section in the same  
49 manner as other fees and taxes in chapter 212, Florida Statutes.  
50 The surcharge is not included in the computation of estimated  
51 taxes pursuant to s. 212.11, Florida Statutes, nor does a  
52 dealer's credit for collecting taxes or fees provided in s.  
53 212.12, Florida Statutes, apply to the surcharge. The surcharge  
54 is not subject to the taxes imposed in chapter 212, Florida  
55 Statutes.

56 (5) The Department of Revenue shall deposit the proceeds  
57 from the surcharge levied under this section into the Audit and  
58 Warrant Clearing Trust Fund established in s. 215.199, Florida

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59 Statutes. The department may retain up to 5 percent of the funds  
60 remitted under this section to offset its direct costs of  
61 administering the collection and remittance of the surcharge on  
62 professional sporting events in the state. Thereafter, the  
63 Department of Revenue shall transfer all remaining funds  
64 remitted under this section to the Educational Enhancement Trust  
65 Fund and the proceeds shall be used for high school  
66 interscholastic athletics. The Department of Education shall  
67 proportionally divide and distribute funds among school  
68 districts based on the number of traditional public high schools  
69 with interscholastic athletic programs. Funds received by each  
70 school district shall be divided among all traditional and  
71 charter high schools.

72 Section 2. This act shall take effect July 1, 2016.