

1                                   A bill to be entitled  
 2           An act relating to the admissions tax; amending s.  
 3           212.04, F.S.; revising the professional sporting  
 4           events that are exempt from the admissions tax;  
 5           providing an effective date.

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

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

11           212.04 Admissions tax; rate, procedure, enforcement.—

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

13           1. ~~No tax shall be levied on~~ Admissions to athletic or  
 14          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 Families ~~Family Services~~, and state  
 19          correctional institutions if ~~when~~ only student, faculty, or  
 20          inmate talent is used. However, this exemption does ~~shall~~ not  
 21          apply to admission to athletic events sponsored by a state  
 22          university, and the proceeds of the tax collected on such  
 23          admissions shall be retained and used by each institution to  
 24          support women's 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~~

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

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

46 |       ~~4.3. No tax shall be levied on~~ An admission paid by a  
47 | student, or on the student's behalf, to any required place of  
48 | sport or recreation if the student's participation in the sport  
49 | or recreational activity is required as a part of a program or  
50 | activity sponsored by, and under the jurisdiction of, the  
51 | student's educational institution if, ~~provided~~ his or her  
52 | attendance is as a participant and not as a spectator.

53 |       ~~5.4. No tax shall be levied on~~ Admissions to the National  
54 | Football League championship game or Pro Bowl; ~~an~~ admissions to  
55 | any semifinal game or championship game of a national collegiate  
56 | tournament; ~~an~~ admissions to a Major League Baseball, Major

57 | League Soccer, National Basketball Association, or National  
 58 | Hockey League all-star game; ~~on~~ admissions to the Major League  
 59 | Baseball Home Run Derby held before the Major League Baseball  
 60 | All-Star Game; or ~~on~~ admissions to ~~the~~ National Basketball  
 61 | Association all-star events produced by the National Basketball  
 62 | Association and held at a facility such as an arena, convention  
 63 | center, or municipal facility ~~Rookie Challenge, Celebrity Game,~~  
 64 | ~~3-Point Shooting Contest, or Slam Dunk Challenge.~~

65 | ~~6.5.~~ A participation fee or sponsorship fee imposed by a  
 66 | governmental entity as described in s. 212.08(6) for an athletic  
 67 | or recreational program if ~~is exempt when~~ the governmental  
 68 | entity by itself, or in conjunction with an organization exempt  
 69 | under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
 70 | amended, sponsors, administers, plans, supervises, directs, and  
 71 | controls the athletic or recreational program.

72 | ~~7.6.~~ ~~Also exempt from the tax imposed by this section to~~  
 73 | ~~the extent provided in this subparagraph~~ are Admissions to live  
 74 | theater, live opera, or live ballet productions in this state  
 75 | which are sponsored by an organization that has received a  
 76 | determination from the Internal Revenue Service that the  
 77 | organization is exempt from federal income tax under s.  
 78 | 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
 79 | the organization actively participates in planning and  
 80 | conducting the event, is responsible for the safety and success  
 81 | of the event, is organized for the purpose of sponsoring live  
 82 | theater, live opera, or live ballet productions in this state,  
 83 | has more than 10,000 subscribing members and has among the  
 84 | stated purposes in its charter the promotion of arts education

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85 | in the communities ~~which~~ it serves, and will receive at least 20  
86 | percent of the net profits, if any, of the events ~~which~~ the  
87 | organization sponsors and will bear the risk of at least 20  
88 | percent of the losses, if any, from the events ~~which~~ it sponsors  
89 | if the organization employs other persons as agents to provide  
90 | services in connection with a sponsored event. Before ~~Prior to~~  
91 | March 1 of each year, such organization may apply to the  
92 | department for a certificate of exemption for admissions to such  
93 | events sponsored in this state by the organization during the  
94 | immediately following state fiscal year. The application must  
95 | ~~shall~~ state the total dollar amount of admissions receipts  
96 | collected by the organization or its agents from such events in  
97 | this state sponsored by the organization or its agents in the  
98 | year immediately preceding the year in which the organization  
99 | applies for the exemption. Such organization shall receive the  
100 | exemption only to the extent of \$1.5 million multiplied by the  
101 | ratio that such receipts bear to the total of such receipts of  
102 | all organizations applying for the exemption in such year;  
103 | however, ~~in no event shall~~ such exemption granted to any  
104 | organization may not exceed 6 percent of such admissions  
105 | receipts collected by the organization or its agents in the year  
106 | immediately preceding the year in which the organization applies  
107 | for the exemption. Each organization receiving the exemption  
108 | shall report each month to the department the total admissions  
109 | receipts collected from such events sponsored by the  
110 | organization during the preceding month and shall remit to the  
111 | department an amount equal to 6 percent of such receipts reduced  
112 | by any amount remaining under the exemption. Tickets for such

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113 events sold by such organizations may ~~shall~~ not reflect the tax  
114 otherwise imposed under this section.

115 ~~8.7. Also exempt from the tax imposed by this section are~~  
116 Entry fees for participation in freshwater fishing tournaments.

117 ~~9.8. Also exempt from the tax imposed by this section are~~  
118 Participation or entry fees charged to participants in a game,  
119 race, or other sport or recreational event if spectators are  
120 charged a taxable admission to such event.

121 ~~10.9. No tax shall be levied on Admissions to any~~  
122 postseason collegiate football game sanctioned by the National  
123 Collegiate Athletic Association.

124 Section 2. This act shall take effect July 1, 2014.