

1 A bill to be entitled
 2 An act relating to state park system sales tax
 3 exemption; amending s. 212.04, F.S.; exempting day use
 4 entrance fees and annual entrance passes into state
 5 parks from the sales and use tax; providing an
 6 effective date.

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

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 10 Section 1. Paragraph (a) of subsection (2) of section
 11 212.04, Florida Statutes, is amended to read:

12 212.04 Admissions tax; rate, procedure, enforcement.—

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

14 1. Admissions to athletic or other events sponsored by
 15 elementary schools, junior high schools, middle schools, high
 16 schools, community colleges, public or private colleges and
 17 universities, deaf and blind schools, facilities of the youth
 18 services programs of the Department of Children and Families,
 19 and state correctional institutions if only student, faculty, or
 20 inmate talent is used. However, this exemption does not apply to
 21 admission to athletic events sponsored by a state university,
 22 and the proceeds of the tax collected on such admissions shall
 23 be retained and used by each institution to support women's
 24 athletics as provided in s. 1006.71(2)(c).

25 2. Dues, membership fees, and admission charges imposed by
 26 not-for-profit sponsoring organizations. To receive this

27 | exemption, the sponsoring organization must qualify as a not-
28 | for-profit entity under s. 501(c)(3) of the Internal Revenue
29 | Code of 1954, as amended.

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

44 | 4. An admission paid by a student, or on the student's
45 | behalf, to any required place of sport or recreation if the
46 | student's participation in the sport or recreational activity is
47 | required as a part of a program or activity sponsored by, and
48 | under the jurisdiction of, the student's educational institution
49 | if his or her attendance is as a participant and not as a
50 | spectator.

51 | 5. Admissions to the National Football League championship
52 | game or Pro Bowl; admissions to any semifinal game or

53 | championship game of a national collegiate tournament;
54 | admissions to a Major League Baseball, Major League Soccer,
55 | National Basketball Association, or National Hockey League all-
56 | star game; admissions to the Major League Baseball Home Run
57 | Derby held before the Major League Baseball All-Star Game; or
58 | admissions to National Basketball Association all-star events
59 | produced by the National Basketball Association and held at a
60 | facility such as an arena, convention center, or municipal
61 | facility.

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

69 | 7. Admissions to live theater, live opera, or live ballet
70 | productions in this state which are sponsored by an organization
71 | that has received a determination from the Internal Revenue
72 | Service that the organization is exempt from federal income tax
73 | under s. 501(c)(3) of the Internal Revenue Code of 1954, as
74 | amended, if the organization actively participates in planning
75 | and conducting the event, is responsible for the safety and
76 | success of the event, is organized for the purpose of sponsoring
77 | live theater, live opera, or live ballet productions in this
78 | state, has more than 10,000 subscribing members and has among

79 | the stated purposes in its charter the promotion of arts
80 | education in the communities it serves, and will receive at
81 | least 20 percent of the net profits, if any, of the events the
82 | organization sponsors and will bear the risk of at least 20
83 | percent of the losses, if any, from the events it sponsors if
84 | the organization employs other persons as agents to provide
85 | services in connection with a sponsored event. Before March 1 of
86 | each year, such organization may apply to the department for a
87 | certificate of exemption for admissions to such events sponsored
88 | in this state by the organization during the immediately
89 | following state fiscal year. The application must state the
90 | total dollar amount of admissions receipts collected by the
91 | organization or its agents from such events in this state
92 | sponsored by the organization or its agents in the year
93 | immediately preceding the year in which the organization applies
94 | for the exemption. Such organization shall receive the exemption
95 | only to the extent of \$1.5 million multiplied by the ratio that
96 | such receipts bear to the total of such receipts of all
97 | organizations applying for the exemption in such year; however,
98 | such exemption granted to any organization may not exceed 6
99 | percent of such admissions receipts collected by the
100 | organization or its agents in the year immediately preceding the
101 | year in which the organization applies for the exemption. Each
102 | organization receiving the exemption shall report each month to
103 | the department the total admissions receipts collected from such
104 | events sponsored by the organization during the preceding month

105 and shall remit to the department an amount equal to 6 percent
106 of such receipts reduced by any amount remaining under the
107 exemption. Tickets for such events sold by such organizations
108 may not reflect the tax otherwise imposed under this section.

109 8. Entry fees for participation in freshwater fishing
110 tournaments.

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

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

116 11. Admissions to and membership fees for gun clubs. For
117 purposes of this subparagraph, the term "gun club" means an
118 organization whose primary purpose is to offer its members
119 access to one or more shooting ranges for target or skeet
120 shooting.

121 12. Day use entrance fees and annual entrance passes to
122 state parks. This exemption applies only to entrance fees and
123 does not apply to other state park-related fees or charges,
124 including sales tax collected by vendors operating inside state
125 parks.

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