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Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 Representative(s) Tamargo offered the following:

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13 **Amendment (with title amendment)**

14 On page 7, between lines 2 and 3,

15

16 insert:

17 Section 2. Paragraph (a) of subsection (2) of section
18 212.04, Florida Statutes, is amended to read:

19 212.04 Admissions tax; rate, procedure, enforcement.--

20 (2)(a)1. No tax shall be levied on admissions to
21 athletic or other events sponsored by elementary schools,
22 junior high schools, middle schools, high schools, community
23 colleges, public or private colleges and universities, deaf
24 and blind schools, facilities of the youth services programs
25 of the Department of Children and Family Services, and state
26 correctional institutions when only student, faculty, or
27 inmate talent is used. However, this exemption shall not apply
28 to admission to athletic events sponsored by an institution
29 within the State University System, and the proceeds of the
30 tax collected on such admissions shall be retained and used by
31 each institution to support women's athletics as provided in

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1 s. 240.533(3)(c).

2 2.a. No tax shall be levied on dues, membership fees,
3 and admission charges imposed by not-for-profit sponsoring
4 organizations, or on charges for the renting, leasing,
5 letting, or granting a license for the use of skyboxes, luxury
6 boxes, or other box seats to an athletic or artistic event
7 imposed by not-for-profit sponsoring organizations, which
8 would be otherwise taxable as provided in s. 212.031. To
9 receive this exemption, the sponsoring organization must
10 qualify as a not-for-profit entity under the provisions of s.
11 501(c)(3) of the Internal Revenue Code of 1954, as amended.

12 b. No tax imposed by this section and not actually
13 collected before August 1, 1992, shall be due from any museum
14 or historic building owned by any political subdivision of the
15 state.

16 3. No tax shall be levied on an admission paid by a
17 student, or on the student's behalf, to any required place of
18 sport or recreation if the student's participation in the
19 sport or recreational activity is required as a part of a
20 program or activity sponsored by, and under the jurisdiction
21 of, the student's educational institution, provided his or her
22 attendance is as a participant and not as a spectator.

23 4. No tax shall be levied on admissions to the
24 National Football League championship game.

25 5. A participation fee or sponsorship fee imposed by a
26 governmental entity as described in s. 212.08(6) for an
27 athletic or recreational program is exempt when the
28 governmental entity by itself, or in conjunction with an
29 organization exempt under s. 501(c)(3) of the Internal Revenue
30 Code of 1954, as amended, sponsors, administers, plans,
31 supervises, directs, and controls the athletic or recreational

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1 program.

2 6. Also exempt from the tax imposed by this section to
3 the extent provided in this subparagraph are admissions to
4 live theater, live opera, or live ballet productions in this
5 state which are sponsored by an organization that has received
6 a determination from the Internal Revenue Service that the
7 organization is exempt from federal income tax under s.
8 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
9 the organization actively participates in planning and
10 conducting the event, is responsible for the safety and
11 success of the event, is organized for the purpose of
12 sponsoring live theater, live opera, or live ballet
13 productions in this state, has more than 10,000 subscribing
14 members and has among the stated purposes in its charter the
15 promotion of arts education in the communities which it
16 serves, and will receive at least 20 percent of the net
17 profits, if any, of the events which the organization sponsors
18 and will bear the risk of at least 20 percent of the losses,
19 if any, from the events which it sponsors if the organization
20 employs other persons as agents to provide services in
21 connection with a sponsored event. Prior to March 1 of each
22 year, such organization may apply to the department for a
23 certificate of exemption for admissions to such events
24 sponsored in this state by the organization during the
25 immediately following state fiscal year. The application shall
26 state the total dollar amount of admissions receipts collected
27 by the organization or its agents from such events in this
28 state sponsored by the organization or its agents in the year
29 immediately preceding the year in which the organization
30 applies for the exemption. Such organization shall receive the
31 exemption only to the extent of \$1.5 million multiplied by the

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1 ratio that such receipts bear to the total of such receipts of
 2 all organizations applying for the exemption in such year;
 3 however, in no event shall such exemption granted to any
 4 organization exceed 6 percent of such admissions receipts
 5 collected by the organization or its agents in the year
 6 immediately preceding the year in which the organization
 7 applies for the exemption. Each organization receiving the
 8 exemption shall report each month to the department the total
 9 admissions receipts collected from such events sponsored by
 10 the organization during the preceding month and shall remit to
 11 the department an amount equal to 6 percent of such receipts
 12 reduced by any amount remaining under the exemption. Tickets
 13 for such events sold by such organizations shall not reflect
 14 the tax otherwise imposed under this section.

15 7. Also exempt from the tax imposed by this section
 16 are entry fees for participation in freshwater fishing
 17 tournaments.

18 Section 3. No tax imposed by chapter 212, Florida
 19 Statutes, on the transactions made exempt pursuant to the
 20 amendment to s. 212.04, Florida Statutes, by this act, and not
 21 actually paid or collected by a not-for-profit sponsoring
 22 organization, shall be due from that not-for-profit sponsoring
 23 organization. However, any tax actually collected shall be
 24 remitted to the Department of Revenue.

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 26
 27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 On page 1, line 5,

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31 after the semicolon insert:

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amending s. 212.04, F.S.; providing an exemption from the admissions tax for charges for the rental, lease, or granting a license for use of a skybox, luxury box, or other box seat for athletic or artistic events sponsored by not-for-profit organizations;