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
universities, deaf and blind schools, facilities of the youth
services programs of the Department of Children and Families,
and state correctional institutions if only student, faculty, or
inmate talent is used. However, this exemption does not apply to
admission to athletic events sponsored by a state university,
and the proceeds of the tax collected on such admissions shall
be retained and used by each institution to support women’s
athletics as provided in s. 1006.71(2)(c).

2. Dues, membership fees, and admission charges imposed by
not-for-profit sponsoring organizations. To receive this
exemption, the sponsoring organization must qualify as a not-
for-profit entity under s. 501(c)(3) of the Internal Revenue
Code of 1954, as amended.

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

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

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

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

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning
and conducting the event, is responsible for the safety and
success of the event, is organized for the purpose of sponsoring
live theater, live opera, or live ballet productions in this
state, has more than 10,000 subscribing members and has among
the stated purposes in its charter the promotion of arts
education in the communities it serves, and will receive at
least 20 percent of the net profits, if any, of the events the
organization sponsors and will bear the risk of at least 20
percent of the losses, if any, from the events it sponsors if
the organization employs other persons as agents to provide
services in connection with a sponsored event. Before March 1 of
each year, such organization may apply to the department for a
certificate of exemption for admissions to such events sponsored
in this state by the organization during the immediately
following state fiscal year. The application must state the
total dollar amount of admissions receipts collected by the
organization or its agents from such events in this state
sponsored by the organization or its agents in the year
immediately preceding the year in which the organization applies
for the exemption. Such organization shall receive the exemption
only to the extent of $1.5 million multiplied by the ratio that
such receipts bear to the total of such receipts of all
organizations applying for the exemption in such year; however,
such exemption granted to any organization may not exceed 6
percent of such admissions receipts collected by the
organization or its agents in the year immediately preceding the
year in which the organization applies for the exemption. Each
organization receiving the exemption shall report each month to
the department the total admissions receipts collected from such
events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

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

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

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

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

Title Amendment

And the title is amended as follows:

Delete line 26

and insert:

certain exclusions; amending s. 212.04, F.S.; creating a sales tax exemption for day use entrance fees and
annual entrance passes for state parks; specifying that such exemption applies only to entrance fees; specifying that the exemption does not apply to other fees or to surcharges levied in certain state parks; providing an effective date.