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Senate Amendment

Section 1. 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

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31 risk of success or failure lies with the sponsor of the event
32 and 100 percent of the funds at risk for the event belong to the
33 sponsor, and student or faculty talent is not exclusively used.
34 As used in this subparagraph, the terms "sports authority" and
35 "sports commission" mean a nonprofit organization that is exempt
36 from federal income tax under s. 501(c)(3) of the Internal
37 Revenue Code and that contracts with a county or municipal
38 government for the purpose of promoting and attracting sports-
39 tourism events to the community with which it contracts.

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

47 5. Admissions to the National Football League championship
48 game or Pro Bowl; admissions to any semifinal game or
49 championship game of a national collegiate tournament;
50 admissions to a Major League Baseball, Major League Soccer,
51 National Basketball Association, or National Hockey League all-
52 star game; admissions to the Major League Baseball Home Run
53 Derby held before the Major League Baseball All-Star Game;
54 admissions to the Daytona 500 sanctioned by the National
55 Association for Stock Car Auto Racing, including any qualifying
56 or support races held at the same track up to 72 hours before
57 the race; or admissions to National Basketball Association all-
58 star events produced by the National Basketball Association and
59 held at a facility such as an arena, convention center, or
60 municipal facility.

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

68 7. Admissions to live theater, live opera, or live ballet
69 productions in this state which are sponsored by an organization
70 that has received a determination from the Internal Revenue
71 Service that the organization is exempt from federal income tax
72 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
73 amended, if the organization actively participates in planning
74 and conducting the event, is responsible for the safety and
75 success of the event, is organized for the purpose of sponsoring
76 live theater, live opera, or live ballet productions in this
77 state, has more than 10,000 subscribing members and has among
78 the stated purposes in its charter the promotion of arts
79 education in the communities it serves, and will receive at
80 least 20 percent of the net profits, if any, of the events the
81 organization sponsors and will bear the risk of at least 20
82 percent of the losses, if any, from the events it sponsors if
83 the organization employs other persons as agents to provide
84 services in connection with a sponsored event. Before March 1 of
85 each year, such organization may apply to the department for a
86 certificate of exemption for admissions to such events sponsored
87 in this state by the organization during the immediately
88 following state fiscal year. The application must state the
89 total dollar amount of admissions receipts collected by the
90 organization or its agents from such events in this state

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91 sponsored by the organization or its agents in the year
92 immediately preceding the year in which the organization applies
93 for the exemption. Such organization shall receive the exemption
94 only to the extent of \$1.5 million multiplied by the ratio that
95 such receipts bear to the total of such receipts of all
96 organizations applying for the exemption in such year; however,
97 such exemption granted to any organization may not exceed 6
98 percent of such admissions receipts collected by the
99 organization or its agents in the year immediately preceding the
100 year in which the organization applies for the exemption. Each
101 organization receiving the exemption shall report each month to
102 the department the total admissions receipts collected from such
103 events sponsored by the organization during the preceding month
104 and shall remit to the department an amount equal to 6 percent
105 of such receipts reduced by any amount remaining under the
106 exemption. Tickets for such events sold by such organizations
107 may not reflect the tax otherwise imposed under this section.

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

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

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

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

120 Section 2. This act shall take effect July 1, 2022.