

## REVENUE ESTIMATING CONFERENCE

**Tax:** Sales and Use Tax

**Issue:** Admission to FIFA World Cup Matches

**Bill Number(s):** [Proposed Language](#)

☒ **Entire Bill**

☐ **Partial Bill:**

**Sponsor(s):** N/A

**Month/Year Impact Begins:** 07/2022

**Date of Analysis:** 02/23/2022

### Section 1: Narrative

a. **Current Law:** F.S. 212.04(2)(a) Admissions to the following sporting events are exempt:

- National Football League championship game or Pro Bowl;
- Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game and Major League Baseball Home Run Derby held before the Major League Baseball all-star games;
- 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;
- Any semifinal or championship game of a national collegiate tournament or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

b. **Proposed Change:** The proposed language adds “admissions to any FIFA World Cup match sanctioned by Fédération internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches;;

### Section 2: Description of Data and Sources

Market Research

Prior World Cup Events

### Section 3: Methodology (Include Assumptions and Attach Details)

Currently, there are no plans in place to host the 2026 World Cup game or qualifier in the state of Florida. Both Miami and Orlando are finalists to host World Cup games but no decision has been finalized. Therefore, the low estimate assumes a zero to negative indeterminate.

The middle estimate assumes either Miami or Orlando are selected to host 9 World Cup games and one World Cup qualifier before the 2026 World Cup. Average ticket price and number of games per host city relied on historical World Cups. Total attendance used max capacity at Miami's Hard Rock Stadium. The middle estimate assumes the World Cup qualifier would occur in FY2025-26 and the World Cup games in FY2026-27.

### Section 4: Proposed Fiscal Impact

|         | High |           | Middle   |           | Low    |           |
|---------|------|-----------|----------|-----------|--------|-----------|
|         | Cash | Recurring | Cash     | Recurring | Cash   | Recurring |
| 2022-23 |      |           |          |           |        |           |
| 2023-24 |      |           |          |           |        |           |
| 2024-25 |      |           |          |           |        |           |
| 2025-26 |      |           | (\$.82m) | (\$.82m)  | 0/(**) | 0/(**)    |
| 2026-27 |      |           | (\$7.4m) | (\$7.4m)  | 0/(**) | 0/(**)    |

**List of affected Trust Funds:** Sales and Use Tax

**Section 5: Consensus Estimate (Adopted: 02/25/2022):** The Conference adopted the cash low estimate (zero/negative indeterminate) and zero/negative indeterminate for the recurring impact every year. The zero impact assumes that the events will not happen in Florida. If one of the Florida cities is chosen, the impact would range between (\$7.4m) to (\$8.2m).

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|         | GR     |           | Trust  |           | Local/Other |           | Total  |           |
|---------|--------|-----------|--------|-----------|-------------|-----------|--------|-----------|
|         | Cash   | Recurring | Cash   | Recurring | Cash        | Recurring | Cash   | Recurring |
| 2022-23 | 0.0    | 0/(**)    | 0.0    | 0/(**)    | 0.0         | 0/(**)    | 0.0    | 0/(**)    |
| 2023-24 | 0.0    | 0/(**)    | 0.0    | 0/(**)    | 0.0         | 0/(**)    | 0.0    | 0/(**)    |
| 2024-25 | 0.0    | 0/(**)    | 0.0    | 0/(**)    | 0.0         | 0/(**)    | 0.0    | 0/(**)    |
| 2025-26 | 0/(**) | 0/(**)    | 0/(**) | 0/(**)    | 0/(**)      | 0/(**)    | 0/(**) | 0/(**)    |
| 2026-27 | 0/(**) | 0/(**)    | 0/(**) | 0/(**)    | 0/(**)      | 0/(**)    | 0/(**) | 0/(**)    |

| Middle             | Attendance | # of Games | Price  | Total Ticket Revenue |
|--------------------|------------|------------|--------|----------------------|
| World Cup Qualifer | 65,326     | 1          | \$ 210 | \$ 13,718,460        |
| World Cup Games    | 65,236     | 9          | \$ 210 | \$ 123,296,040       |

| 6% Sales Tax Impact |
|---------------------|
| \$823,108           |
| \$7,397,762         |

| Middle Impact |             |
|---------------|-------------|
| FY 2025-2026  | \$823,108   |
| FY 2026-2027  | \$7,397,762 |