

1 A bill to be entitled
2 An act relating to ; providing an effective date.

3
4 Be It Enacted by the Legislature of the State of Florida:

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6 Section 1. Paragraph (a) of subsection (2) of section
7 212.04, Florida Statutes, is amended to read:

8 212.04 Admissions tax; rate, procedure, enforcement.—

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

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

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

26 3. Admission charges to an event sponsored by a
27 governmental entity, sports authority, or sports commission if
28 held in a convention hall, exhibition hall, auditorium, stadium,
29 theater, arena, civic center, performing arts center, or

30 publicly owned recreational facility and if 100 percent of the
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 any FIFA World Cup match sanctioned by the
55 Fédération Internationale de Football Association (FIFA),
56 including any qualifying match held up to 12 months before the
57 FIFA World Cup matches; admissions to any Formula One Grand Prix
58 race sanctioned by the Fédération Internationale de

59 l'Automobile, including any qualifying or support races held at
60 the circuit up to 72 hours before the grand prix race;
61 admissions to the Daytona 500 sanctioned by the National
62 Association for Stock Car Auto Racing Championship, including
63 any qualifying or support races held at the same track up to 72
64 hours before the race; admissions to the National Association
65 for Stock Car Auto Racing Cup Series Championship, including any
66 qualifying or support races held at the same track up to 72
67 hours before the race; or admissions to National Basketball
68 Association all-star events produced by the National Basketball
69 Association and held at a facility such as an arena, convention
70 center, or municipal facility.

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

78 7. Admissions to live theater, live opera, or live ballet
79 productions in this state which are sponsored by an organization
80 that has received a determination from the Internal Revenue
81 Service that the organization is exempt from federal income tax
82 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
83 amended, if the organization actively participates in planning
84 and conducting the event; is responsible for the safety and
85 success of the event; is organized for the purpose of sponsoring
86 live theater, live opera, or live ballet productions in this
87 state; has more than 10,000 subscribing members and has among

88 the stated purposes in its charter the promotion of arts
89 education in the communities it serves; and will receive at
90 least 20 percent of the net profits, if any, of the events the
91 organization sponsors and will bear the risk of at least 20
92 percent of the losses, if any, from the events it sponsors if
93 the organization employs other persons as agents to provide
94 services in connection with a sponsored event. Before March 1 of
95 each year, such organization may apply to the department for a
96 certificate of exemption for admissions to such events sponsored
97 in this state by the organization during the immediately
98 following state fiscal year. The application must state the
99 total dollar amount of admissions receipts collected by the
100 organization or its agents from such events in this state
101 sponsored by the organization or its agents in the year
102 immediately preceding the year in which the organization applies
103 for the exemption. Such organization shall receive the exemption
104 only to the extent of \$1.5 million multiplied by the ratio that
105 such receipts bear to the total of such receipts of all
106 organizations applying for the exemption in such year; however,
107 such exemption granted to any organization may not exceed 6
108 percent of such admissions receipts collected by the
109 organization or its agents in the year immediately preceding the
110 year in which the organization applies for the exemption. Each
111 organization receiving the exemption shall report each month to
112 the department the total admissions receipts collected from such
113 events sponsored by the organization during the preceding month
114 and shall remit to the department an amount equal to 6 percent
115 of such receipts reduced by any amount remaining under the
116 exemption. Tickets for such events sold by such organizations

117 may not reflect the tax otherwise imposed under this section.

118 8. Entry fees for participation in freshwater fishing
119 tournaments.

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

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

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

130 Section 2. This act shall take effect July 1, 2025.