

## CHAPTER 97-217

### Committee Substitute for House Bill No. 841

An act relating to game and fresh water fish; amending s. 212.04, F.S.; providing an admissions tax exemption for freshwater fishing tournaments; amending s. 372.0222, F.S.; authorizing the Game and Fresh Water Fish Commission to advertise and promote wildlife diversity and recreational opportunities and to collect certain fees for services and information; authorizing the commission to adopt rules for purchasing advertising and promotional contractual services; amending s. 372.57, F.S.; requiring additional identification when required by the license or permits; providing an effective date.

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

Section 1. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, 1996 Supplement, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)(a)1. No tax shall be levied on 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 Family Health and Rehabilitative Services~~, and state correctional institutions when only student, faculty, or inmate talent is used. However, this exemption shall not apply to admission to athletic events sponsored by an institution within the State University System, 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. 240.533(3)(c).

2.a. No tax shall be levied on 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 the provisions of s. 501(c)(3) of the United States Internal Revenue Code of 1954, as amended.

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

3. No tax shall be levied on 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, provided his or her attendance is as a participant and not as a spectator.

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

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

6. Also exempt from the tax imposed by this section to the extent provided in this subparagraph are 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 United States 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 which it serves, and will receive at least 20 percent of the net profits, if any, of the events which the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events which it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Prior to 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 shall 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, in no event shall such exemption granted to any organization 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 shall not reflect the tax otherwise imposed under this section.

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

Section 2. Section 372.0222, Florida Statutes, 1996 Supplement, is amended to read:

372.0222 Private publication agreements; advertising; costs of production.—

(1) The Game and Fresh Water Fish Commission may enter into agreements to secure the private publication of public information brochures, pamphlets, audiotapes, videotapes, and related materials for distribution without charge to the public and, in furtherance thereof, is authorized to:

(a) Enter into agreements with private vendors for the publication or production of such public information materials, whereby the costs of publication or production will be borne in whole or in part by the vendor or the vendor shall provide additional compensation in return for the right of the vendor to select, sell, and place advertising which publicizes products or services related to and harmonious with the subject matter of the publication.

(b) Retain the right, by agreement, to approve all elements of any advertising placed in such public information materials, including the form and content thereof.

(2) The Game and Fresh Water Fish Commission may sell advertising in the Florida Wildlife Magazine to offset the cost of publication and distribution of the magazine.

~~(3)~~(2) Any public information materials produced pursuant to this section and containing advertising of any kind shall include a statement providing that the inclusion of advertising in such material does not constitute an endorsement by the state or commission of the products or services so advertised.

~~(4)~~(3) The Game and Fresh Water Fish Commission may enter into agreements with private vendors for vendor advertisement for the purpose of offsetting expenses relating to license issuance, and, in furtherance thereof, is authorized to:

(a) Retain the right, by agreement, to approve all elements of such advertising, including the form or content.

(b) Require that any advertising of any kind contracted pursuant to this section shall include a statement providing that the advertising does not constitute an endorsement by the state or commission of the products or services to be so advertised.

~~(5)~~(4) The commission shall collect, edit, publish, and print pamphlets, papers, manuscripts, documents, books, monographs, and other materials relating to fish and wildlife conservation and may establish and impose a reasonable charge for such materials to cover costs of production and distribution in whole or part and may contract for the marketing, sale, and distribution of such publications and materials; except that no charge shall be imposed for materials designed to provide the public with essential information concerning fish and wildlife regulations and matters of public safety.

(6) The commission shall provide services and information designed to inform Floridians and visitors about Florida's unique and diverse fish, game, and wildlife, and make it available by means of commonly used media. For the accomplishment of those purposes, the commission may make expenditures to:

(a) Encourage and cooperate with public and private organizations or groups to publicize to residents and visitors the diversity of fish, game, and wildlife, and related recreation opportunities of the state, including the establishment of and expenditure for a program of cooperative advertising or sponsorships, or partnerships with the public and private organizations and groups in accordance with rules adopted by the commission under chapter 120.

(b) Charge and collect a reasonable fee for researching or compiling information or other services which, in its judgment, should not be free to those requesting the information, research, handling, material, publication, or other services. Any amounts of money received by the commission from such sources shall be restored to the appropriations of the commission and any unexpended funds shall be deposited into the State Game Trust Fund and made available to the commission for use in performing its duties, powers, and purposes.

(c) Charge and collect registration fees at conferences, seminars, and other meetings conducted in furtherance of the duties, powers, and purposes of the commission. Any funds collected under this paragraph which remain unexpended after the expenses of the conference, seminar, or meeting have been paid shall be deposited into the State Game Trust Fund and made available to the commission for use in performing its duties, powers, and purposes.

(7) Notwithstanding the provisions of part I of chapter 287, the commission may adopt rules for the purpose of entering into contracts that are primarily for promotional and advertising services and promotional events which may include the authority to negotiate costs with offerors of such services and commodities who have been determined to be qualified on the basis of technical merit, creative ability, and professional competency.

Section 3. The introductory paragraph of section 372.57, Florida Statutes, 1996 Supplement, is amended to read:

372.57 Licenses and permits; exemptions; fees.—No person, except as provided herein, shall take game, freshwater fish, or fur-bearing animals within this state without having first obtained a license, permit, or authorization and paid the fees hereinafter set forth, unless such license is issued without fee as provided in s. 372.561. Such license, permit, or authorization shall authorize the person to whom it is issued to take game, freshwater fish, or fur-bearing animals in accordance with law and commission rules. Such license, permit, or authorization is not transferable. Each license or permit must bear on its face in indelible ink the name of the person to whom it is issued and other information requested by the commission. Such license, permit, or authorization issued by the commission or any agent must be in the personal possession of the person to whom issued while taking game, freshwater fish, or fur-bearing animals. The failure of such person to exhibit such license, permit, or authorization to the commission or its wildlife officers, when such person is found taking game, freshwater fish, or fur-bearing animals, is a violation of law. A positive form of identification is required when using an authorization, a lifetime license, or a 5-year license, or when

otherwise required by the license or permit. The lifetime licenses and 5-year licenses provided herein shall be embossed with the name, date of birth, the date of issuance, and other pertinent information as deemed necessary by the commission. A certified copy of the applicant's birth certificate shall accompany all applications for a lifetime license for residents 12 years of age and younger.

Section 4. This act shall take effect July 1, 1997.

Became a law without the Governor's approval May 30, 1997.

Filed in Office Secretary of State May 29, 1997.