

CHAPTER 2014-29

House Bill No. 231

An act relating to the admissions tax; amending s. 212.04, F.S.; revising the professional sporting events that are exempt from the admissions tax; 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, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

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

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 Families ~~Family Services~~, and state correctional institutions ~~if when~~ only student, faculty, or inmate talent is used. However, this exemption ~~does shall~~ 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.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 Internal Revenue Code of 1954, as amended.

3.b. ~~No tax shall be levied on~~ Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission ~~if when~~ held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and ~~if when~~ 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~~ sub-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.

4.3. ~~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 ~~if, provided~~ his or her attendance is as a participant and not as a spectator.

~~5.4. No tax shall be levied on Admissions to the National Football League championship game or Pro Bowl; on admissions to any semifinal game or championship game of a national collegiate tournament; on admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; on admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; or on admissions to the 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 Rookie Challenge, Celebrity Game, 3-Point Shooting Contest, or Slam Dunk Challenge.~~

~~6.5. A participation fee or sponsorship fee imposed by a governmental entity as described in s. 212.08(6) for an athletic or recreational program if is exempt when 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.~~

~~7.6. 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 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. Before 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 must 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 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 shall not reflect the tax otherwise imposed under this section.

~~8.7.—Also exempt from the tax imposed by this section are~~ Entry fees for participation in freshwater fishing tournaments.

~~9.8.—Also exempt from the tax imposed by this section are~~ 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.

~~10.9.—No tax shall be levied on~~ Admissions to any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

Section 2. This act shall take effect July 1, 2014.

Approved by the Governor May 12, 2014.

Filed in Office Secretary of State May 12, 2014.