

Florida Department of Revenue
Tax Information Publication

TIP 00A01-12
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**CHANGES TO SALES TAX ON ADMISSIONS
CERTAIN CHARGES ARE NOW EXEMPT**

Effective July 1, 2000, state or locally imposed seat taxes, fees, and surcharges are not considered part of the sales price or actual value of an admission. Therefore, these taxes, fees, and charges are not subject to sales tax.

Also, effective July 1, 2000, separately stated ticket service charges imposed by a facility ticket office or a ticketing service are not part of the sales price or actual value of an admission if the service charges are separately stated and are added to a separately stated, established ticket price. Therefore, such service charges are not subject to sales tax.

**EVENTS SPONSORED BY GOVERNMENTAL ENTITIES, SPORTS
AUTHORITIES, AND SPORTS COMMISSIONS ARE NOW EXEMPT**

Effective July 1, 2000, no tax is due on admissions to an event sponsored by a governmental entity, sports authority, or sports commission when the event is held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or a publicly-owned recreational facility. This exemption only applies if:

- * 100 percent of the funds at risk belongs to the sponsor;
- * 100 percent of the risk of success or failure lies with the sponsor; and
- * student or faculty talent is not exclusively used at the event.

The terms "sports authority" and "sports commission" mean a nonprofit organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community.

CHANGE IN DUE DATE FOR REMITTING SALES TAX ON ADMISSIONS

Tax must be collected from the ticket purchaser at the time of sale of an admission. Effective July 1, 2000, if the event is held at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or a publicly owned recreational facility, the tax is not due and payable to the Department of Revenue until the first day of the month following the actual date of the event. The tax becomes delinquent on the 21st day of the month following the actual date of the event.

The tax paid on season and series tickets should be apportioned among each event in the season or series and remitted to the Department of Revenue accordingly.

FAILURE TO COLLECT OR PAY TAX BEFORE JULY 1, 2000

Effective July 1, 2000, no sales or use tax is due for prior taxable periods on the exempt transactions discussed in this publication if the tax has not actually been collected from ticket purchasers or already sent to the Department of Revenue. However, all tax collected must be remitted to the Department of Revenue, and no refunds can be paid by the Department.

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- * Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- * Fax your form request to the DOR Distribution Center at 850-922-2208, or
- * Call the DOR Distribution Center at 850-488-8422, or
- * Mail your form request to:
DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- * visit us online at <http://sun6.dms.state.fl.us/dor/>,
- or
- * call the service center nearest you.

References:

Ch. 2000-345, L.O.F.

Section 212.04, F.S.