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## Admissions to Certain NASCAR Races Exempt from Sales and Use Tax Effective July 1, 2025

Effective July 1, 2025, admissions to the NASCAR Cup Series Championship Race, sanctioned by NASCAR, at the Homestead-Miami Speedway are exempt from sales tax and use tax. The exemption applies to any qualifying or support races held at the Homestead-Miami Speedway up to 72 hours before the race.

## 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.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email fdortaxpayerservices@floridarevenue.com.

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