

TIP 00A01-13
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**CHANGES TO SALES TAX LAW RELATING TO CONVENTION HALLS,
EXHIBITION HALLS, AUDITORIUMS, STADIUMS, THEATERS,
ARENAS, CIVIC CENTERS, PERFORMING ARTS CENTERS,
AND PUBLICLY OWNED RECREATIONAL FACILITIES**

**CERTAIN RENTAL OR LICENSE PAYMENTS
MADE BY CONCESSIONAIRES ARE NOW EXEMPT**

Effective July 1, 2000, that part of the charge for the lease, sublease, license, or rental of real property that is based on a percentage of a concessionaire's sales may be exempt from sales tax. This exemption only applies to concessionaires who:

- * sell souvenirs, novelties, or other event-related products;
and
- * use a portion of the premises at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly-owned recreational facility during an event held at such facility.

CHANGES AFFECTING FOOD AND DRINK CONCESSIONAIRES

Effective July 1, 2000, only recreational facilities that are publicly owned qualify for the sales and use tax exemption granted on the lease, sublease, license, or rental of real property to persons providing food and drink concessionaire services within the facility. Other facilities that qualify for this exemption, regardless of whether they are publicly or privately owned, include: convention halls, exhibition halls, auditoriums, stadiums, theaters, arenas, civic centers, performing arts centers, and pari-mutuel facilities.

**SEPARATELY STATED CHARGES IMPOSED IN CONNECTION
WITH A RENTAL OR LICENSE OF REAL PROPERTY ARE NOW EXEMPT**

Effective July 1, 2000, certain separately stated charges imposed on a lessee or licensee of real property may be exempt from sales and use tax. This exemption only applies if the charges are:

- * imposed by a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or a publicly owned recreational facility; and,
- * for food, drink, or services that are either required or available in connection with the lease or license to use real property.

Examples of separately stated charges that qualify for exemption are charges for advertising, credit card processing, laborers, stagehands, ticket takers, event staff, security personnel, cleaning staff, and other event-related personnel.

CHANGE IN DUE DATE FOR REMITTING SALES TAX ON RENTAL AND LICENSE FEES RECEIVED FOR THE SHORT-TERM USE OF FACILITIES

Effective July 1, 2000, sales and use tax imposed on the rental, lease, or license of certain facilities is not due and payable to the Department of Revenue until the first day of the month following the last day of the event if certain conditions are met. Such tax becomes delinquent on the 21st day of the month following the event's last day. This due date only applies if:

- * the rental, lease, or license is for the use of a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or a publicly owned recreational facility;
- * the event lasts no more than 7 consecutive days; and,
- * tax is collected at the time of payment for the rental, lease, or license.

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 by the facility.

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 212.031, F.S.