



Florida Department of Revenue
Tax Information Publication

TIP

No: 09A01-03

Date Issued:
June 18, 2009

**Changes Affecting Convention Halls, Exhibition Halls, Auditoriums,
Stadiums, Theaters, Arenas, Civic Centers, Performing Arts Centers,
or Publicly-Owned Recreational Facilities**

The exemptions contained in Sections (s.) 212.04(2)(a)2.b., 212.031(1)(a)12., and 212.031(10), Florida Statutes (F.S.), are scheduled to expire on July 1, 2009. The Legislature did not extend these exemptions.

**Admission Charges to Events Sponsored by
Governmental Entities, Sports Authorities, or Sports Commissions**

Effective July 1, 2009, sales 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 publicly-owned recreational facility.

However, the specific exemption for admissions charges *imposed* by not-for-profit sponsoring organizations, under the provisions of s. 501(c)(3) of the Internal Revenue Code, remains in effect under s. 212.04(2)(a)2.a., F.S. Likewise, the specific exemptions for certain governmental entities remain in effect when the requirements of s. 212.04(2)(a)1., F.S. and s. 212.04(2)(a)3., F.S., are met.

**Real Property Rental Charges to Concessionaires
that Sell Souvenirs, Novelties, or Other Event-Related Products**

Effective July 1, 2009, real property is subject to sales tax when rented, leased, subleased, or licensed to a concessionaire by a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly-owned recreational facility, during an event at the facility, to be used by the concessionaire to sell souvenirs, novelties, or other event-related products.

**Separately Stated Charges for Food, Drinks, or Services
Required or Available with a Lease or License to Use Real Property**

Effective July 1, 2009, separately stated charges that are required by a lease or license to use real property are subject to sales tax when imposed by a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly-owned recreational facility. Examples of these separately stated charges include charges for laborers, stagehands, ticket takers, event staff, security personnel, cleaning staff, and other event-related personnel, advertising, and credit card processing.

References: Sections 212.031 and 212.04, Florida Statutes

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 our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m. ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

Want the latest tax information? Subscribe to our publications online. Go to
www.myflorida.com/dor/gta.html and click on:
"Subscribe to Our Publications."
It's fast, easy, and free.