



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**CHANGES TO SALES TAX ON ADMISSIONS**

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

Effective May 28, 2010, 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 publicly-owned recreational facility. The exemption is reinstated after being repealed effective July 1, 2009. 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.

**CERTAIN GAMES, EVENTS, AND CONTESTS OF THE NATIONAL  
BASKETBALL ASSOCIATION, NATIONAL HOCKEY LEAGUE, MAJOR  
LEAGUE BASEBALL, AND THE NATIONAL FOOTBALL LEAGUE**

Effective May 28, 2010, no tax is due on admissions to:

- National Football League Pro Bowl;
- National Hockey League All-Star Game;

- Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game;
- National Basketball Association All-Star Game;
- National Basketball Association Rookie Challenge;
- National Basketball Association Celebrity Game;
- National Basketball Association 3-Point Shooting Contest; and
- National Basketball Association Slam Dunk Challenge.

**References: Sections 212.04(2)(a)2.b. and 4., Florida Statutes (2010); Chapter 2010-147, Laws of Florida (Section 6, CS/SB 1752, 2<sup>nd</sup> Eng.)**

#### **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](http://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, Tallahassee, FL 32399-0112.**

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