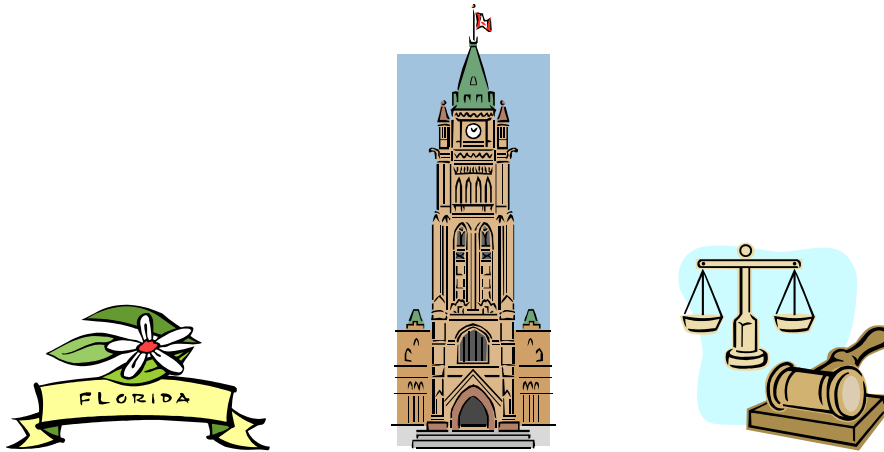


## Florida Tax Exemptions Up for 2006 Legislative Review

Several years ago the Florida Facility Managers Association (FFMA) was successful in petitioning the state of Florida legislature for the below tax exemptions. These tax exemptions will be up for review in the upcoming legislative session.

It is critical and extremely important for our members to become familiar with these exemptions and to speak with their state legislative delegation relative to the benefits for their respective venues and communities.



s. 201.04 (1) (b) exempts service charges and governmentally imposed surcharges on tickets from the sales tax on admissions.

s. 212.04 (2) (a) exempts from the sales tax on admissions the price of a ticket to get into an event when it is totally promoted by a governmental entity owning the facility. To this end 100% of the gain goes to the facility or 100% of the loss is borne by the facility.

s. 212.031 (10) exempts from the tax on rent the charges for labor, event staff, security and the like (which are generally rolled into the overall rent, but can be backed out for settlement purposes)

s. 212.031 (1) (a) 12 exempts from tax on rent that portion of the rent which is based on the sale of novelty items by the concessionaire.

s. 212.031 (3) and s. 212.04 (3) allows for the submission of tax on rent and tax on admissions, respectively, after the show has taken place, rather than upon receipt