



Florida Department of Revenue
Technical Assistance and Dispute Resolution

Jim Zingale
Executive Director

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QUESTION: Whether Taxpayer is exempt from charging and remitting to the Florida Department of Revenue (“Department”) Florida sales and use tax on: (1) admission fees; and, (2) membership fees it charges in the State of Florida.

ANSWER: Taxpayer is exempt from charging and remitting to the Department sales taxes on: (1) admission fees; and, (2) membership fees it charges in the State of Florida.

August 12, 2024

[REDACTED]

[REDACTED]

Re: Technical Assistance Advise ment – TAA #: 24A-011
[REDACTED] (“Taxpayer”)
Sales and Use Tax – Admissions
Sections 212.02, 212.04, Florida Statutes – (“F.S.”)
Rule 12A-1.005(2), Florida Administrative Code – (“F.A.C.”)
BP #: [REDACTED]

Dear [REDACTED]

This is in response to your letter dated [REDACTED], requesting this Department’s issuance of a Technical Assistance Advise ment (“TAA”) pursuant to Section(s.) 213.22, F.S., and Rule Chapter 12-11 F.A.C, Florida Administrative Code, regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

REQUESTED ADVISEMENT

Whether Taxpayer is exempt from charging and remitting to the Department sales taxes on: (1) admission fees; and, (2) membership fees it charges in the State of Florida.

FACTS

Taxpayer is a Florida not-for-profit Corporation that operates a [REDACTED], specifically at or around [REDACTED]. Taxpayer qualifies as a public charity pursuant to §501(c)(3) of the United States Internal Revenue Code (RC) of 1986, as amended. Taxpayer is dedicated to [REDACTED], with around [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], and other various [REDACTED]. Taxpayer also offers [REDACTED] for commercial purposes (which it understands is generally taxable revenue).

Taxpayer charges an admission fee for the general public to enter and access Taxpayer's facilities. In general, Taxpayer charges an admission of [REDACTED], and [REDACTED]. Taxpayer may charge additional admissions to the public for other activities and programs. Taxpayer also offers "memberships" for sale to the community.

LAW AND DISCUSSION

Section 212.04, F.S., provides that the sales of admissions are taxable in Florida, unless specifically exempt. The term "admissions" is defined, in part, as the net sum of money for admitting a person or persons to any place of amusement, sport, or recreation. See s. 212.02(1), F.S.

Section 212.04(2)(a)2., F.S., provides a specific exemption on admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code.

Rule 12A-1.005(2)(f), F.A.C., provides that dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations are exempt. To receive this exemption, the organization making any such charges must qualify as a not-for-profit entity under the provisions of s. 501(c)(3) of the United States Internal Revenue Code of 1986, as amended.

Based on the above, the admission fees and membership fees imposed by a not-for-profit 501(c)(3) organization would be tax exempt.

CONCLUSION

Taxpayer is exempt from charging and remitting to the Department sales taxes on: (1) admission fees; and, (2) membership fees it charges in the State of Florida.

This response constitutes a TAA under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice, as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial

interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for TAA, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the Taxpayer. Your response should be received by the Department within ten (10) days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)717-6839.

Sincerely,

Xiaoxi Miao

Xiaoxi Miao
Tax Law Specialist
Technical Assistance & Dispute Resolution
(850)717-6839

Record ID: 7001232681

TADR Satisfaction Survey

The Florida Department of Revenue invites you to complete the online TADR Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's office of Technical Assistance and Dispute Resolution (TADR). To access the survey, place the following address in your browser's access bar:

<https://tadr.questionpro.com>

When you open the survey, you'll be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number: 7001232681

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at douglas.charity@floridarevenue.com.

Thank you.