

TIP 98A01-09  
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### **Admissions To Certain Sporting Events Exempt From Sales Tax**

The 1998 Legislature granted an exemption from Florida sales tax on admissions to:

- \* semifinal games or championship games of a national collegiate tournament;
- \* postseason collegiate football games sanctioned by the National Collegiate Athletic Association (NCAA); and,
- \* Major League Baseball All-Star Games.

Sellers of tickets to these events should not collect sales tax on the price of the admissions. These exemptions became effective on May 29, 1998.

Note: Charges for the lease or license to use skyboxes are not admissions, and therefore remain subject to tax.

#### **Collegiate Tournament Games**

Admissions to any semifinal game or championship game of any collegiate sport in a national tournament are exempt from Florida sales tax. For example, admissions to the following events would be exempt:

- \* the Final Four of the 1999 NCAA men's basketball tournament scheduled to be held at Tropicana Field in St. Petersburg;
- \* the Final Four of the NCAA women's basketball tournament, if held in Florida.

Admissions to semifinal and championship games of regional or conference tournaments (e.g., A.C.C. basketball semifinal or championship game or College Baseball regional semifinal or championship game) are **not** exempt from Florida sales tax.

### **Postseason Collegiate Football Games**

Admissions to the following collegiate football games are exempt from Florida sales tax:

- \* all postseason bowl games, such as the CompUSA Citrus Bowl, Toyota Gator Bowl, FedEx Orange Bowl, CarQuest Bowl, and Outback Bowl; and
- \* all other NCAA sanctioned postseason football games, such as Division Two NCAA college football playoff games.

### **Baseball All-Star Games**

Admissions to any Major League Baseball All-Star Games held in Florida are exempt from Florida sales tax. For example, admissions to the 2000 Major League Baseball All-Star Game scheduled to be held at Pro Player Stadium in Miami will be exempt.

### **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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.**

**Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.**

**For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.**

**Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.**

**Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676,**

**twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.**

References:

Ch. 98-290, L.O.F.