

Florida Department Of Revenue  
Tax Information Publication

TIP 99A01-05  
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Exemption for Sales or Leases to Certain Nonprofit  
Athletic Event Sponsors Is Expanded

Effective July 1, 1999, the exemption for sales or leases to certain athletic event sponsors is expanded to include sales or leases to those sponsors who meet all of the following criteria:

- (1) Incorporated under the Florida statutes applicable to not for profit corporations;
- (2) Hold a current exemption from federal corporate income tax liability under section 501(c)(3) of the Internal Revenue Code;
- (3) Funded primarily by county or municipal governments;  
and,
- (4) Have as their primary purpose the encouragement and facilitation of the use of certain locations within the State of Florida for sporting events.

**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, Tax Information  
Services, 1379 Blountstown highway, Tallahassee, FL 32304.

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

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. 99-238, L.O.F.

S. 212.08(7)(gg), F.S