

HB 827

2016

1 A bill to be entitled
2 An act relating to funding for high school
3 interscholastic athletic programs; providing
4 legislative findings; levying a surcharge on the
5 charge for admission to professional sporting events;
6 defining the term "professional sporting event";
7 providing that certain admissions are exempt from the
8 surcharge; requiring the Department of Revenue to
9 administer, collect, and enforce the surcharge;
10 providing for deposit and use of surcharge proceeds
11 for high school interscholastic athletic programs;
12 providing a formula for allocating funds among school
13 districts and high schools; providing an effective
14 date.

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16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. (1) The Legislature finds that educational
19 budget cuts have forced many school districts to reduce funding
20 for high school interscholastic athletic programs, which has
21 forced school districts to eliminate athletic teams or limit the
22 number of participants on certain teams. Some high schools have
23 instituted "pay to play" policies that have eliminated the
24 opportunity for certain student athletes to compete in high
25 school interscholastic athletic programs. The Legislature finds
26 that, in addition to improving a student's physical health,

27 playing sports improves a student's academic achievement, self-
28 esteem, and psychosocial well-being while also reducing
29 behavioral problems. Therefore, the Legislature finds that it is
30 in the public's best interest to fund high school
31 interscholastic athletic programs.

32 (2) A surcharge of \$1 is levied upon the charge for
33 admission to a professional sporting event in the state. The
34 dealer selling the admission is responsible for collecting and
35 remitting the surcharge to the Department of Revenue. For
36 purposes of this section, the term "professional sporting event"
37 includes Major League Baseball games, National Basketball
38 Association games, National Football League games, Major League
39 Soccer games, National Hockey League games, National Association
40 for Stock Car Auto Racing (NASCAR) races, and all other events
41 organized by professional sporting teams that are marketed and
42 assisted by Enterprise Florida, Inc., under s. 288.901, Florida
43 Statutes.

44 (3) The surcharge levied under this section shall not be
45 imposed on a free pass or complimentary card issued to a person
46 for which there is no cost to the person for admission to a
47 professional sporting event.

48 (4) The surcharge levied under this section shall be
49 administered, collected from the dealer, and enforced by the
50 Department of Revenue in the same manner as other fees and taxes
51 in chapter 212, Florida Statutes. The surcharge is not subject
52 to taxes imposed under chapter 212, Florida Statutes, may not be

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53 included in the calculation of estimated taxes pursuant to s.
54 212.11, Florida Statutes, and is not subject to the dealer's
55 credit for collecting taxes or fees pursuant to s. 212.12,
56 Florida Statutes.

57 (5) Proceeds from the surcharge levied under this section
58 shall be deposited by the Department of Revenue into the Audit
59 and Warrant Clearing Trust Fund established in s. 215.199,
60 Florida Statutes. The department may retain up to 5 percent of
61 the funds to reimburse its direct costs of administering and
62 enforcing the collection and remittance of the surcharge on
63 professional sporting events in the state. The department shall
64 transfer all remaining funds into the Educational Enhancement
65 Trust Fund to be used for high school interscholastic athletic
66 programs. These funds shall be proportionally divided and
67 distributed by the Department of Education among the school
68 districts based on the number of traditional public high schools
69 with interscholastic athletic programs. Within each school
70 district that receives funds, the funds shall further be divided
71 among all traditional and charter high schools.

72 Section 2. This act shall take effect July 1, 2016.