

1 A bill to be entitled
2 An act relating to ; providing an effective date.

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

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6 Section 1. Subparagraph 5. of paragraph (a) of subsection
7 (2) of section 212.04, Florida Statutes, is amended to read:

8 212.04 Admissions tax; rate, procedure, enforcement.-

9 (2)(a) A tax may not be levied on:

10 5. Admissions to the National Football League championship
11 game or Pro Bowl; admissions to any semifinal game or
12 championship game of a national collegiate tournament;
13 admissions to a Major League Baseball, Major League Soccer,
14 National Basketball Association, or National Hockey League all-
15 star game; admissions to the Major League Baseball Home Run
16 Derby held before the Major League Baseball All-Star Game;
17 admissions to a Formula One Grand Prix, including qualifying and
18 support races held at the circuit 72 hours prior to such Grand
19 Prix; or admissions to National Basketball Association all-star
20 events produced by the National Basketball Association and held
21 at a facility such as an arena, convention center, or municipal
22 facility.

23 Section 2. This act shall take effect July 1, 2020.