

Florida Department Of Revenue  
Tax Information Publication

TIP 99A01-24  
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New Sales Tax Exemption for Certain Skybox  
Leases, Licenses, and Rentals

Effective June 4, 1999, a charge imposed by a nonprofit sponsoring organization that is qualified under s. 501(c)(3) of the Internal Revenue Code (I.R.C.) for the rental, lease, sublease, or license of a skybox, luxury box, or other box seats for use during a high school or college football game is exempt.

Furthermore, tax is not due on any charge made before June 4, 1999, by a s. 501(c)(3), I.R.C., nonprofit sponsoring organization for the rental, lease, sublease, or license of a skybox, luxury box, or other box seats for use during a high school or college football game when the tax was not actually paid or collected by the nonprofit sponsoring organization.

**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. 212.031(9), F.S.