

## **SENATE BILL SUMMARY**

Prepared by the Division of Legislative Information for the Senate Bill **AS ORIGINALLY FILED**. For more detail, see Senate Bill Analyses, if available, prepared by the Senate's professional committee staff.

SB 1418

Taxes/Property Rental Fees and Admissions  
by Senator Diaz de la Portilla

Nullifies the repeal of the tax exemption for souvenir concessionaires on the portion of the rental, lease, or license payment which is based on a percentage of sales and not on a fixed price.

Nullifies the repeal of the tax exemption for admission charges to events sponsored by governmental entities, sports authorities, and sports commissions.

Nullifies the repeal of the tax exemption for certain charges imposed by a convention or exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility upon a lessee or licensee for food, drink, or services required in connection with a lease or license to use real property. (See bill for details)