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SHOW LOCATIONS AND SCHEDULE

SHOW LOCATIONS

Bahia Mar Yachting Center

801 Seabreeze Blvd, Fort Lauderdale, FL 33316

Hall of Fame Marina

435 Seabreeze Blvd, Fort Lauderdale, FL 33316

Greater Fort Lauderdale Broward County Convention Center

1950 Eisenhower Blvd, Fort Lauderdale, FL 33316

17th Street Yacht Basin (Hilton Fort Lauderdale Marina)

1881 SE 17th St, Fort Lauderdale, FL 33316

Las Olas Marina

240 Las Olas Cir, Fort Lauderdale, FL 33316

Pier66

2301 SE 17th St, Fort Lauderdale, FL 33316

Super Yacht Village at Pier South

2150 SE 17th St, Fort Lauderdale, FL 33316

Note: Bus and Water Shuttle transportation between all locations. Please refer to *Parking and Transportation* for details.

SHOW HOURS

| Wednesday (Preview) | October | 30, | 2024 | 12 PM – 7 PM |
|---------------------|----------|-----|------|--------------|
| Thursday | October | 31, | 2024 | 10 AM – 7 PM |
| Friday | November | 1, | 2024 | 10 AM – 7 PM |
| Saturday | November | 2, | 2024 | 10 AM – 7 PM |
| Sunday | November | 3, | 2024 | 10 AM - 6 PM |

ADDITIONAL SHOW INFORMATION VISIT: https://www.flibs.com/

TICKETS AND CREDENTIALS

| SHOW TICKETS | Exhibitor Price | Regular Price |
|---|------------------------|---------------|
| Wednesday Preview Ticket | \$41.00* | \$67.00 |
| (Opening Day: Wednesday, October 30)NEW: 2-Day Preview+GA Combo Ticket | | \$96.00 |
| Show Days (Thursday – Sunday) | | |
| Adult 1-Day Ticket | \$26.00* | \$44.00 |
| Adult 2-Day Ticket | | \$74.00 |
| Child 1-Day Ticket (6-15 years of age) | | \$17.00 |
| EXHIBITORS ONLY: 5-Day Guest Ticket | | \$134.00 |

Children 5 & Under are Free

IMPORTANT:

- THERE IS NO WILL CALL. Due to new safety standards, paper tickets are no longer issued. All tickets & Credentials are processed using EventsPass.
- Exhibitor Post-Paid tickets and Pay-In-Advance tickets are all Electronic.
- This new system eliminates on site Will Call as the tickets will only be sent via email to your client or guest which allows for great flexibility.
- Now you can email a ticket once you have confirmation that your client is coming to the show.
- To set up accounts for your brokers please provide us with an excel spreadsheet. First Name, Last Name and Email Address in individual columns.

CREDENTIALS & PASSES

Set-up and Breakdown Pass

A Set-up/Breakdown Pass must be worn in order to gain admittance to the show grounds during the Set-up/Breakdown period.

- Set-up/Breakdown stickers can be picked up at the staging lot, with security or at the credential office. <u>The</u> credential office will open Wednesday, October 16, 2024.
- The Set-up/Breakdown pass will NOT be honored during the show.
 - During the show you MUST have your credential and photo I.D. to gain entrance. **Credentials must be ordered &** picked up **ONLY** by the Exhibit Representative listed on the space contract & reflected in EventsPass.

^{*} If requesting Post-Paid tickets, Exhibitor ticket purchase requires an initial order minimum of 10 tickets.

Upon invoice a \$100 activation fee will be applied in addition to the 10-ticket minimum.

Credentials: Exhibitors will receive a set number of credentials based on their space size – credential policy can be found HERE.

• Booth, Land, Bulk & Open Floor Exhibitor:

Company executives and employees engaged in the presentation of your exhibit.

• In-Water Exhibitor:

Company executives and employees engaged in your in-water exhibit.

• Crew Members:

Captains and crew members staying aboard during the show.

• Caterer:

Representative of any outside catering services you require.

• Participating Exhibitor:

Dealers working a manufacturer's exhibit **or** manufacturer's or reps working a dealer's exhibit. There is a **\$148.00** charge for each Participating Exhibitor Credential.

Overnight Passes:

An Overnight Credential is a specific credential that must be requested by the Exhibit Representative or the Alternate Representative.

Restricted Service Contractor

For employees and outside contractors providing cleaning or servicing of your exhibit.

Access to the show grounds is from 6:00 AM until the show opening each day. (Not valid during show hours)

IMPORTANT:

The last day to order credentials at no additional charge is Friday, October 25th. Beginning ON October 26th, each credential will incur a late fee of \$45.

- Credentials are non-transferable and will be confiscated if misused.
- Please wear your official printed credential so that it can be easily seen during the show or have the digital version from your Apple/Google Wallet ready to display if requested. **NO SCREENSHOTS ALLOWED. WE WILL BE REQUESTING I.D.**
- Credential orders will only be released to the Exhibit Representative listed on the space contract, the designated Alternate Representative or to the individual whose name appears on the badge.
- Credentials will not be released until all necessary balances with Informa Markets have been cleared & proof of insurance has been submitted to BoatShowInsurance@informa.com.
- All credential holders MUST have a valid picture I.D. to gain admittance to the show grounds.

Credentials are NON-Refundable even if the registrant does not come to the show. NO EXCEPTIONS

HOTEL AND TRAVEL ACCOMODATIONS

HOTEL SERVICES

onPeak is the only official hotel provider for the Fort Lauderdale International Boat Show 2024.



Booking within this block not only offers you exclusive discounted rates at a variety of Fort Lauderdale hotels, it also helps us ensure our continued partnership with the Fort Lauderdale Convention Center. Hotel room blocks are an important factor in securing a long-term commitment to host our boat show at the Convention Center so we appreciate your support when you book through onPeak.

Benefits of booking with onPeak:

- Pay Delay
- No Fees
- Flexible Change and Cancellation Policies.
- Group Reservations
- Hotel Rewards Points
- Support

We encourage you to book through onPeak for the best selection of hotels, availability, and price. Don't wait, rooms will run out!

Making your reservation is easy:

- Online at OnPeak https://www.flibs.com/en/hotels.html
- By phone:

US: (855) 742 9183 Toll-Free International: (312) 527 7300

AIRPORT TRAVEL

Southwest:

Use code: TBD at <u>www.southwest.com</u>

Delta Airlines: 2-7% Discount

Use code: NM2Y8 at <u>www.delta.com</u>

United Airlines: Discount available Use code: **ZNRY768389** at www.united.com

Air Canada: Use code: TBD at www.aircanada.com

Local Airports

Miami International Airport Fort Lauderdale/Hollywood International Airport

5200 NW 21st Street 320 Terminal Drive

Miami, FL 33122 Fort Lauderdale, Fl 33315 Phone: 954/359-1200

Phone: 305/876-7000

CAR RENTAL

Hertz: 20% Discount Use code: 2188961 at www.hertz.com

RULES AND REGULATIONS

The "FORT LAUDERDALE INTERNATIONAL BOAT SHOW®" is produced and managed by Informa Markets. All decisions regarding space assignments, nature and style of exhibit, floor management before, during and after the Show hours shall be made by Informa Markets. Informa Markets shall have full power in the interpretation and enforcement of these rules and regulations and the power to make amendments thereto and such further rules and regulations as they shall consider necessary for the proper conduct of the Show.

CODE OF CONDUCT

We want everyone who comes to our events to have a great experience. Whether you are attending, speaking, exhibiting, sponsoring or working with or for us, our focus is on creating an environment and experience that everyone can participate in and benefit from. This Code of Conduct explains our expectations. Anyone at the event who behaves in an unacceptable way will be asked – and expected – to stop doing so immediately, and we can also cancel your access and remove you from the event. https://www.informamarkets.com/en/code-of-conduct.html

DISPLAY REGULATIONS (BROWARD COUNTY CONVENTION CENTER)

Most booth units are supplied with a standard 8 ft. high backwall drape and 3 ft. sidewall dividers.

All exhibits shall not exceed the 8 ft. backwall in height or extend beyond the walls of the contracted space, unless written permission has been received from the Organizer.

**ANY STRUCTURE/DRAPE/SIGNAGE ABOVE, TO THE SIDE OR BEHIND THE EXHIBIT SPACE AND IS ADJACENT TO ANOTHER EXHIBITOR – MUST BE FINISHED, NEUTRAL AND DEVOID OF ANY COPY.

The Organizer reserves the right to order the alteration or removal of any exhibition stand which differs from the approved plan or which does not conform to any of the required specifications. THIS WILL BE SOLELY AT THE EXPENSE OF THE EXHIBITING COMPANY.

PLEASE NOTE: HANGING SIGNAGE IS NOT PERMITTED IN LINEAR BOOTHS.

All hanging signage specs at BCCC must be submitted and approved by show management no later than 30 days prior to your scheduled move-in date.

Submit all Hanging Signage specs to: Diane Vilches – <u>diane.vilches@informa.com</u>

Due to Fire Department regulations, we can no longer allow you to store items behind your exhibit space around the perimeter of the booth. If we must remove your items, they will be either thrown out or stored by convention services.

All aisles are carpeted. If carpet is not included in your booth price; carpet may be ordered through Convention Services.

The aisles are the property of the show, and each Exhibitor has the responsibility to assure the proper flow of traffic through the entire show. When large crowds gather to watch a demonstration or for sampling and interfere with the flow of traffic down aisles or create excessive crowed in neighboring booths, it is an infringement on the rights of other Exhibitors. Aisles must not be obstructed at any time.

CHARACTER OF EXHIBITS

Only those products or services directly related to the design, construction and use on recreational boating and the marine industry will be eligible for display and only with the written approval of Informa Markets. Exhibitors shall display their products and conduct their business only within their assigned space. No placard, stickers or other signs relating to non-exhibiting firms will be allowed in individual exhibits or anywhere else in the Show. Lotteries, drawings, guessing games, or prize contests of any kind sponsored by individual Exhibitors are subject to Informa Markets prior written approval. No horns or alarms, whether part of the equipment of boats or separate exhibits, will be permitted to

be operated. Flashing signs or lights and revolving flasher lights are prohibited. No amplifiers or loudspeakers may be operated in individual exhibits. Self—contained, automatic motion picture equipment, slide projectors or other audio/visual equipment may be operated in individual exhibits only with the understanding and signed approval of Informa Markets. No television receivers will be permitted except those designed for marine use and exhibited by the manufacturer. No advertising or printed matter, which, in the opinion of Informa Markets, is undignified or otherwise objectionable, shall be distributed. Exhibitors have the right to distribute catalogs and other printed matter, approved by Informa Markets, from the space occupied by them, but in no other way. No open-flame devices, welding, cutting or razing equipment; ammunition, radioactive devices; flammable liquids; blasting agents or explosives; aerosol cans with flammable propellant; gas-operated cooking equipment, materials and operations that increase risk to fire and life safety. No liquid propane. Any vehicle displayed in the show must have the battery cables disconnected. The gas tank must either be taped shut or have a lockable gas cap and may contain no more than a quarter (1/4) tank fuel. Use of glitter and confetti is not permitted. Animals and pets of any kind are not permitted. All unsafe conditions or activities will be terminated immediately upon request.

PAYMENT OF SPACE

Application for space must be submitted on the official contract application form and must be accompanied by the deposit specified therein. After allocation of space, each applicant must execute a signed contract for space with Informa Markets and make additional payments as provided in said contract. CREDENTIALS WILL NOT BE RELEASED UNTIL ALL PAYMENTS FOR SPACE RENTAL HAVE BEEN MADE & CERTIFICATE OF INSURANCE HAS BEEN RECEIVED.

SUBLEASING

Exhibitors may not sublease, assign or apportion their space. No more than one firm may exhibit in a single space without the written permission of Informa Markets. No goods or products other than those manufactured or sold in the regular course of business shall be displayed by Exhibitor.

LAND & BULK EXHIBITS

Boats and trailers must be within the boundaries of their space. Boats or engines that are unloaded must be placed with the proper equipment to assure the safety of the public and your company. Informa Markets shall have no liability regarding this procedure. Individual Electric service is not provided in the Land exhibit area; however, service is available at the Exhibitor's expense.

LIGHT & POWER

Sufficient lighting will be provided for general illumination of the entire Show area. Exhibitors requiring special lighting, or an electric outlet should see the Electrical Service Order Form in the exhibitor kit.

CARE AND STAFFING OF EXHIBIT

Informa Markets will arrange for cleaning docks, tent and general Show area. Exhibitors must, at their own expense, keep their exhibit area clean, boats washed, and total exhibit in a first-class condition. No pets will be allowed on the Show grounds at any time. Each Exhibitor is responsible for the space occupied and shall make, at its sole cost and expense, all repairs thereto, made necessary by the negligence of the Exhibitor, its licensees, employees, agents and visitors. Any movable items such as signs, umbrellas, table and chairs must be secured by the exhibitor and regularly monitored so that they do not become unsecured and become a hazard to the exhibitor, employees, contractors or attendees to the show.

EXHIBITS MUST BE ADEQUATELY STAFFED AT ALL TIMES DURING SHOW HOURS AND NOT LEFT UNATTENDED.

INSTALLATION AND REMOVAL OF EXHIBITS

All exhibits must be removed in accordance with the breakdown schedule. Any exhibit or boat not removed on a timely basis will be removed and stored at the Exhibitor's expense. The set-up and breakdown schedules, as identified online, must be strictly adhered to for the safety and convenience of all Exhibitors and the timely presentation of the show. Please pay special attention to the schedule as it relates to your exhibit. Installation

and removal of exhibits shall be made at the expense of the Exhibitor. Forklift/Crane service will be available upon request in advance. Requests for special services should be made in writing at least fifteen (15) days prior to the show opening. A service desk will be set up during the installation period to receive orders for any special services required to coordinate the activities of all service personnel. A Set-up Official will be on hand to assist Exhibitors during the installation period.

ORDINANCE COMPLIANCE

All Electrical, Fire and Health Department regulations, and all City, State, and Federal laws shall be complied with by all Exhibitors.

HOURS OF EXHIBITION

ABSOLUTELY NO DISMANTLING OF ANY PORTION OF ANY EXHIBIT WILL BE ALLOWED PRIOR TO 30 MINUTES AFTER SHOW CLOSING. Informa Markets reserves the right to alter the show hours without advanced notice to Exhibitors and to require immediate evacuation of the Show site including, people and/or exhibits in the event of a Force Majeure (hurricane, tornado, storm or other "Acts of God") or government interference, without liability to the Exhibitors.

INDEMNITY INSURANCE

Neither Informa Markets, the Marine Industries Association of South Florida, Bahia Mar Yachting Center, Hall of Fame Marina, Sailfish Pavilion at Broward Convention Center, 17th Street Yacht Basin (Hilton Fort Lauderdale Marina), Las Olas Marina, and Pier 66 nor their representatives or agents ("indemnified parties") shall be liable or responsible for any injury to Exhibitors, or their employees, or guests, or visitors while within the confines of the Exhibit Space or while on any boat (or boarding device thereto) which the Exhibitor has in the water at the Boat Show; nor shall they be liable for the loss or damage to any goods from any cause whatsoever while the same are in transit to or from the Show, or while they are located in the Exhibit Space. Exhibitor hereby indemnifies and holds the Indemnified Parties harmless from all such claims, liabilities, damages and expenses (including attorneys' fees) arising from the foregoing injuries, losses or damages. The indemnity provisions contained herein shall survive the expiration or earlier termination of this Agreement. Exhibitor shall be responsible at its expense for obtaining commercial general liability insurance with minimum limits of \$1,000,000.00 per occurrence and shall provide a certificate of insurance not less than 45 days prior to show opening naming Informa Markets as an additional insured.

GENERAL SHOW POLICIES

Bag/Weapons Check: We will perform random bag checks of Exhibitors and attendees. This will take place at every entrance and every facility. In addition, we will have security dogs roaming the Show grounds.

Bicycles, E-Bikes, E-Scooters, Rollerblades, Segways and One Wheels: The riding of Bicycles, E-Bikes, E-Scooters, Rollerblades, Segways, One Wheels and "Heelys" (sneakers with embedded wheels) are prohibited at all times inside the Show.

Guide Dogs & Service Animals: Guide Dogs and Service Animals are welcome at The Fort Lauderdale International Boat Show® provided they are leashed or under similar control as appropriate. Since questions sometimes arise regarding Service Animals when the need is not obvious, we suggest that patrons have a certificate, license or some other document showing their need for their service animal. The owner takes full responsibility of his/her animal.

Lost & Found: During the Show lost and found will be at Bahia Mar Show Office located at the main entrance. Once the show is over please call Informa Markets at (954)764-7642 or email YPI@informa.com to inquire about your lost item.

Medical: <u>CALL 911 IF IT IS AN EMERGENCY</u>. Any medical issues on show site please call the Show office immediately (954) INFORMA.

Smoking Policy: All tent sites are nonsmoking. There are smokeless ashtrays on show site we encourage you to please use them.

Weapons Policy: Please read this entire policy before attending The Fort Lauderdale International Boat Show[®]. Failure to follow this policy may result in your removal from the Show Location. The Fort Lauderdale International Boat Show[®] has a **No Weapons Policy**.

The following items are forbidden at The Fort Lauderdale International Boat Show® at all locations:

- Functional firearms (including handguns, long guns (shotguns and rifles), air soft guns, BB guns, cap guns, paintball guns, and pellet guns)
- Functional projectile weapons (including blow guns, crossbows, long bows, silly strings, slingshots, water balloons, and water guns)
- Metal-bladed weapons (including axes, daggers, hatchets, knives, kunai, shuriken, swords, sword canes, and switch blades)
- Explosives (including firecrackers and fireworks)
- Chemical weapons (including mace and pepper spray)
- Blunt weapons (including brass knuckles, clubs, and nunchaku)
- Instruments which cause excessive noise (including vuvuzelas)

OUTSIDE FOOD IS NOT ALLOWED IN THE CONVENTION CENTER AT ANY POINT.

THE BROWARD COUNTY CONVENTION CENTER IMPORTANT REMINDERS

The Fort Lauderdale Fire Department mandates a strict adherence to the NFPA Safety Code. The decision of the Fire Marshall of the City of Fort Lauderdale is final.

- Licensees, Informa Markets, exhibitors and all other parties comply with all Federal, State, Municipal and Center mandated fire codes which apply to public assembly facilities.
- The following materials are prohibited without written consent of Center: electrical cooking equipment; open flame devices; welding, cutting or brazing equipment; ammunition; radioactive devices; pressure vessels; exhibits involving hazardous processing and materials; fireworks or pyrotechnics; blasting agents /explosives; flammable cryogenic gases; aerosol cans with flammable propellants; gas operated cooking equipment; portable heating equipment.
- The Center may request in writing: specifications, descriptions, etc. of all equipment, processes, operations, etc. from Licensee, service contractor, exhibitors, etc. and reserves the right to submit such information to the Fire Department for approval.
- Exterior exhibit hall doors and loading dock doors are not to be propped open. Automatic closing devices are not to be tampered with.
- A Fire watch is mandatory when smoke and/or hazardous machines are used inside the Center.

STORAGE:

- Crate storage is prohibited in the Center without the prior written approval of Center Management. Crate storage is the responsibility of the Licensee.
- Crates stored in interior storage rooms may not be stacked higher than within three (3) feet of sprinkler heads and a ten (10) foot radius must be maintained around all access/egress doors. Crates may not be stored in any occupied hall/room.
- Exit signage, fire extinguisher, fire alarms, pull stations and related firefighting equipment may not be hidden, obstructed or blocked.
- All emergency exits, hallways and aisles leading from the building are to be kept clear and not obstructed.

FLAME TEST:

- All bunting, table coverings, drapes, signs, banners and like materials must be flame resistant and are subject
 to inspection and flame testing by Fire Marshall. Materials that cannot be treated for flame retardancy shall
 not be used.
- Flame retardant materials shall not ignite and spread over the surface when exposed to open flame.
- Compressed flammable gas, flammable or combustible liquids, hazardous chemicals or materials; and Class II or greater laser, blasting agents, and explosives shall be prohibited within exhibit halls.
- Liquid Propane is not permitted inside the facility except when used as fuel to propel a vehicle into the facility. In this case, the tanks must be removed immediately after placement.
- Oil cloth, tarpaper, nylon, plastic cloths and certain other plastic materials cannot be made flame retardant and their use is prohibited.

THE GREATER FORT LAUDERDALE/BROWARD COUNTY CONVENTION CENTER GENERAL FIRE CODE REGULATIONS

VEHICLES

- Any vehicle displayed in a show must have the battery cables disconnected. The gas tank must be taped shut
 or have a lockable gas cap and may contain no more than a quarter (1/4) tank of fuel. At no time during show
 hours are vehicles to be moved.
- Any vehicles, material, equipment, etc. in fire lanes or blocking exits, etc. will be removed at Licensee's
 expense.

OPEN FLAME DEVICES

- Cooking and /or warming devices shall be isolated from the public. Place the device a minimum of four (4) feet back from the booth or provide a barrier between the cooking /warming device and public.
- Individual cooking/warming devices shall not exceed 228" surface area.
- A minimum of two (2) feet shall be kept between cooking devices.
- The surface which holds the cooking device shall be of non-combustible material. Combustible materials shall be kept two (2) feet away from cooking device.
- An extinguisher and lid or an approved automatic extinguishing system shall be required of any booth utilizing cooking or warming devices.

The Broward County Convention Center strictly enforces the following:

- No fog machines may be utilized in booth displays. Fog machines interfere with the laser fire protection system the Convention Center.
- No helium balloons are allowed at the Convention Center.
- No carts or dollies may be used on the carpeting in the hallways or on the terrazzo in the lobby areas during move in or move out.
- No pets are allowed. Service animals with appropriate paperwork and/or credentials are allowed by law.
- Bottle water, soda or beverages (of any kind) are not allowed to be passed out to any customer.

FLORIDA TAXATION OF BOAT SHOW EXHIBITORS: SALES/USE TAX

GENERAL RULES

A seven percent sales tax is imposed on every "retail sale" of tangible personal property within Broward County, Florida. Some counties impose additional local optional or discretionary surtaxes: 6.5%,7% etc. "Retail sales" include sales that take place in Florida and "mail order sales" by companies who are required to register as dealers under Florida's sales tax law.

A "dealer" is any person who, among other activities, does the following:

- 1) sells tangible personal property
- 2) solicits sales of tangible personal property
- 3) leases tangible personal property
- 4) sells, provides, or performs a taxable service; or
- 5) imports tangible personal property for use, consumption, distribution, or storage.

Sales tax is not imposed on "sales for resale," that is, sales to persons or companies who themselves are registered as Florida sales tax dealers and purchase the item for resale. A dealer who makes a "sale for resale" to another dealer must obtain and keep on file a Florida resale certificate from the purchaser to document the exempt status of the sale. If a company makes sales in Florida, including sales at a boat show, it must register as a dealer with the Florida Department of Revenue (DOR) and must collect sales tax on its sales or obtain and keep on file Florida resale certificates. If it is required to be registered as a dealer with the DOR, a company must collect sales tax on Florida sales and must submit monthly sales tax returns and remittances to DOR. If an article of tangible personal property is brought into Florida and is subject to use tax, the DOR will allow credit for sales or use taxes paid to another state, U.S. territory or the District of Columbia. Credit cannot be given for taxes paid to another country. Purchasers who cannot show that Florida's or another state's sales tax has been paid at rate equal to or greater than Florida's rate) upon the purchase of tangible personal property must pay use tax on the cost of the item. Please Note: The Following examples are bases upon the premise that an out-of-state exhibitor's only presence in Florida is attendance at no more than a few Florida boat shows. Any additional presence or activities conducted by out-of-state exhibitor within Florida may result in different answers to some of the examples.

Sales at Boat Show for Immediate Delivery

Exhibitor Who Makes Only Retail Sales at Boat Show: An out-of-state exhibitor attends a Florida boat show. Boats or accessories are sold or delivered at the show only to retail customers. This exhibitor must register with the DOR as a dealer, collect the sales tax on all retail sales made at the show, and file monthly sales tax returns.

Exhibitor Who Makes Only Wholesale Sales at Boat Show: An out-of-state exhibitor attends a Florida boat show. Boat or accessories are sold or delivered at the show only at wholesale to persons who are registered as sales tax dealers. If the exhibitor has signed an Exhibitor's Agreement, which prohibits it from making retail sales but allows it to make wholesale sales, the exhibitor is not required to register with the DOR as a dealer, or collect tax on the sales, because only sales for resale are made. If the exhibitor has not signed an Exhibitor's Agreement, the exhibitor must register with the DOR as a dealer. In either case, the exhibitor must obtain and keep on file Florida resale certificates from the purchaser to document the exempt status of the sales.

Exhibitor Who Makes Both Retail and Wholesale Sales at Boat Show: An out-of-state exhibitor attends a Florida boat show. Boats or accessories are sold or delivered at the show both on a retail and wholesale basis. This exhibitor must register with the DOR as a dealer, collect the sales tax on all retail sales made at the show, and file monthly sales tax returns remitting the tax on such sales. Florida resale certificates must be obtained and kept on file from all wholesale purchasers, to document the exempt status of those sales.

Sales at Boat Show for Future Delivery outside Florida

Exhibitor Who Takes Order at Show for Future Delivery Outside Florida: An out-of-state exhibitor attends a Florida boat show. Orders are taken for boats or accessories at the show for future delivery to an address outside of Florida. These orders are subject to acceptance or rejection at the exhibitor's home office following an appropriate credit check, etc. The exhibitor is not required to collect the sales tax on these transactions, whether the exhibitor is registered as a Florida dealer or not.

Sales at Boat Show for Future Delivery in Florida

Exhibitor Who Takes Orders at Show for Future Delivery in Florida But Does Not Receive Full Payment at the Show: An out-of-state exhibitor attends a Florida boat show. Orders are taken for boats and accessories at the show for future delivery to a Florida address.

Case A: The Purchaser makes a deposit or partial payment at the boat show. The balance of the purchase is paid to the exhibitor after the exhibitor returns to the home office, for example, by wire transfer or by check mailed to that office. The exhibitor is not required to collect the sales tax. This transaction is completed outside Florida and is not treated as a Florida sale. The purchaser is required to pay a use tax upon receipt of the boat or accessories.

Case B: The purchaser pays for the goods by credit card. The credit card transaction is processed for authorization at the exhibitor's home office after the conclusion of the show. The exhibitor is not required to collect the sales tax. This transaction is completed outside Florida and is not treated as a Florida sale. The purchaser is required to pay a use tax upon receipt of the boat or accessories.

Exhibitor Who Takes Orders for Future Delivery in Florida But Does Receive Full Payment at the Show

An out-of-state exhibitor attends a Florida boat show. Orders are taken for boats or accessories at the show for future delivery to a Florida address. The purchaser completes payment for the goods in Florida, either by cash, a check for the full purchase price, or a credit card for which authorization is obtained during the show. This exhibitor is not required to collect the sales tax on these transactions, even if the exhibitor is registered as a dealer. The purchaser is required to pay a use tax upon receipt of the boat or accessories.

Sales After the Show to Florida Residents

Exhibitor Receives Post-Show Telephone or Mail Orders from Florida: An out-of-state exhibitor attends a Florida boat show. After the exhibitor returns home, orders are received by telephone and mail for boats or accessories to be shipped to Florida. This exhibitor is not required to collect the sales tax on these transactions, even if the exhibitor registered as a dealer. The purchaser is required to pay a use tax upon receipt of the boats or accessories.

A Florida Resident Visits the Manufacturer's Plant after a Show and Places an Order for Delivery into Florida: An outof-state exhibitor attends a Florida boat show. After the exhibitor returns home, a Florida resident visits the plant and places an order for delivery into Florida. The exhibitor is not required to collect the sales tax on this transaction, even if the exhibitor has been required to register as a Florida dealer because of the boat show activities. The seller must document that the purchaser was physically present at the plant when the sale was made to avoid any question about the tax status of the transaction. The purchaser is required to pay a use tax upon receipt of the boat or accessories.

Related Issues

In addition to liability for Florida sales tax, exhibiting at a Florida boat show may trigger liability for one or more of the following:

- payment of Florida corporate income tax
- payment of Florida intangible property tax
- qualification as a foreign corporation with the Florida Secretary of State

The following is a general summary of these requirements:

Florida Corporate Income Tax (Chapter 220, Florida Statutes)

An out-of-state corporation whose only activities in Florida during its taxable year consists of attending boat shows and soliciting orders that are approved or rejected outside Florida (e.g., are approved at the exhibitor's home office after a credit check) and are filled by shipment or delivery from outside Florida is not subject to the Florida corporate income tax. If an out-of-state corporation sells and delivers boats or boating accessories at a Florida boat show or solicits and approves orders at a Florida boat show for future delivery into Florida, may be subject to the Florida corporate income tax. Except in limited circumstances, an S-Corporation is not subject to the Florida corporate income tax, regardless of the extent of its activities in the state.

Florida Intangible Property Tax (Chapter 199, Florida Statutes)

A person who transacts business in Florida and on January 1 has receivables derived from business in the state, is liable for Florida intangible tax on the value of those receivables. An out-of-state person whose boat show activities are considered business regularly conducted with customers in Florida will be subject to this intangible tax. The tax return is due by June 30th.

Qualification with Secretary of State as Foreign Corporation (Section 607.1501, Florida Statutes) An out-of-state corporation whose only activities in Florida consist of soliciting boat show orders that are approved or rejected outside Florida before they become contracts (e.g., are approved at the exhibitor's home office after a credit check) is not required to register with the Florida Department of State as a foreign corporation. If an out-of-state corporation sells and delivers boats or boating accessories at a Florida boat show or solicits and approves orders at a Florida boat show for future delivery, then it may be required to register as a foreign corporation.

HOW TO CONTACT THE DEPARTMENT OF REVENUE:

The DOR will provide more detailed information on tax matters upon request. For forms and general information, call Monday - Friday,8 a.m. to 5 p.m. ET, at 1-800-352-3671. For specific questions regarding boats, contact the Boat Enforcement Unit, 5050 W. Tennessee Street, Building H-1, Tallahassee, Florida 32399-0100; (850) 488-3821.To obtain detailed written responses to your questions, write the DOR at Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314-7443. The Miami service center to contact for

additional information or forms is Suite 119, 8175 N.W. 12th Street, (305) 470-5001.

GREATER FORT LAUDERDALE/BROWARD COUNTY CONVENTION CENTER KEY CONTACTS

DIRECTOR OF SHOW SITE OPERATIONS – On show site, please visit the show office to reach Steve Bowman

ACCOUNTING - On show site, please visit the Show Office for questions

Andrea Bartha – Finance Manager – andrea.bartha@informa.com

CONCESSIONS – On show site, please visit the Exhibitor Services Office for questions

Brett Seibert – Catering Sales Contact – <u>BSeibert@FTLauderdaleCC.com</u>

CONVENTION SERVICES – On show site, please visit Show Office B for questions

Diane Vilches – Exhibitor Services Representative - diane.vilches@informa.com

CREDENTIALS & TICKETS - On show site, please visit the Credential Office for questions

Tiffany Fascher – Sr. Registration Manager – <u>tiffany.fascher@informa.com</u> Anjelica Orta - Registration Specialist - <u>anjelica.orta@informa.com</u>

CUSTOMER EXPERIENCE – On show site, please visit Credential Office for questions

Customer Experience Team – cxteam@informa.com

ELECTRIC – On show site, please visit the Exhibitor Services Office for questions

Krystal Carlton - Edlen - kcarlton@edlen.com

HOUSING – On show site, please visit the Exhibitor Services Office for questions

Spencer Nguyen - onPeak Housing - spencer.nguyen@informa.com

MARKETING – On show site, please visit the Show Office for questions

Staci Gillingham – Marketing Director - staci.gillingham@informa.com

PUBLIC RELATIONS – On show site, please visit the Media Office for questions teamavoq@flibs.com

SALES - On show site, please visit the Show Office for questions

Santiago Stanham – Business Development Manager - <u>santiago.stanham@informa.com</u> Parker Ward – Account Manager - <u>Parker.Ward@informa.com</u>

SECURITY — On show site, please visit the Exhibitor Services Office for questions

Rory Siegel – Operations Manager – Event Services – <u>rory.siegel@aus.com</u>

INTERNET SERVICES – On show site, please visit the Exhibitor Services Office for questions

Jan Vizner – Internet Services – <u>jvizner@ftlauderdalecc.com</u>

LOCAL SERVICES AND DINING

Office Supplies and Shipping Services

Office Depot: 914 N Federal Hwy, Ft Lauderdale, FL 33304 (954) 233-4973 (954) 467-1007 Hrs: Mon-Fri 9am-8pm Sat 10am-7pm Sun 10am-6pm Hrs: Mon-Fri Open 24 Hours

Bank

| Bank of America: 901 SE 17 th St, Ft Lauderdale 33316 | Wells Fargo: 3300 N. Federal Hwy, Ft Lauderdale 33306 |
|--|---|
| (954) 527-8507 | (954) 467-5255 |
| Hrs: Mon-Fri 9am-4pm Sat 9am-1pm Sun Closed | Hrs: Mon-Fri 9am-5pm Sat 9am-12pm Sun Closed |

Drug Stores

| Walgreens: 1680 SE 17 th St, Ft Lauderdale, FL 33316 | CVS: 1700 S Federal Hwy, Ft Lauderdale, FL 33316 |
|---|--|
| (954) 467-5448 | (954) 462-8185 |
| Hrs: Mon-Sun 7am-12am | Hrs: Open 24 hours |

Supermarkets/Convenience Stores

| Publix: 1940 Cordova Rd, Ft Lauderdale, FL 33316 | Whole Foods Market: 501 SE 17 th St, Ft Lauderdale, FL |
|--|---|
| (954) 847-2844 | 33316 |
| Hrs: Mon-Sun 7am-10pm | (954) 380-8440 |
| This with san rain repin | Hrs: Mon-Sun 8am-9pm |

Liquor Stores

| Total Wine & More: 1906 Cordova Rd, Ft Lauderdale, FL | Publix Liquor: 1940 Cordova Rd, Ft Lauderdale, FL 33316 |
|---|---|
| 33316 | (954) 847-2844 |
| (954) 828-9463 | Hrs: Mon-Sun 7am-10pm |
| Hrs: Mon-Thu 9am-10pm Fri-Sat 9am-11pm Sun 9am-10pm | · |

Restaurants

| 11:30am-12pm Thu-Fri 11:30am-12pm Mon- | 16 1) 764-2233 n-Thu 6:30am–2:30pm, 4pm–10pm Fri-Sat 7am– 1pm, 4pm–11pm Sun 6:30am–2:30pm, 4pm–10pm |
|--|--|
|--|--|

Coffee Shops

| | Press and Grind Cafe: 1300 SE 17 th St, Ft Lauderdale 33316 (954) 368-5788 |
|----------------------------|--|
| Hrs: Mon-Sun 5:30am-7:30pm | Hrs: Mon-Sun 7am-6pm |

Transportation Services

| Uber: https://www.uber.com/ | Lyft: https://www.lyft.com/ |
|--------------------------------|-----------------------------|
| Yellow Cab Taxi: (954)777-7777 | |

Hospitals/Medical Centers CALL 911

| Broward General: 1600 S. Andrews Ave, Ft Lauderdale, | Holy Cross Hospital: 4725 N. Federal Hwy, Ft Lauderdale |
|--|---|
| 33316 | 33308 |
| (954) 355-4400 | (954) 771-8000 |
| Hrs: Mon-Sat 9am-8pm Sun Closed | Hrs: Open 24 hours |
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