

1 A bill to be entitled
2 An act relating to professional sports franchise
3 facilities; amending s. 125.0104, F.S.; authorizing
4 the use of certain local option tourist development
5 taxes to pay debt service on bonds and other specified
6 costs relating to financing the renovation of certain
7 professional sports franchise facilities; providing
8 for nonapplicability of a prohibition on the levy of
9 such tax in charter counties that impose a convention
10 development tax; amending s. 212.20, F.S.; providing
11 for monthly distribution of a specified amount of
12 sales tax revenues to a facility certified by the
13 Department of Economic Opportunity as a professional
14 sports franchise renovation facility; conforming a
15 cross-reference; amending s. 288.1162, F.S.;
16 authorizing the department to screen and certify
17 applicants for funding as a professional sports
18 franchise renovation facility; defining the term
19 "professional sports franchise renovation facility";
20 authorizing a previously certified new or retained
21 professional sports facility to be eligible for an
22 additional certification and funding as a professional
23 sports franchise renovation facility; requiring the
24 department to determine that specified requirements
25 have been met before certifying an applicant as a
26 professional sports franchise renovation facility;
27 limiting the expenditure of certain revenues by a
28 certified professional sports franchise renovation

29 facility to specified purposes; amending ss. 218.64
 30 and 288.11621, F.S.; conforming cross-references;
 31 providing an effective date.

32

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

34

35 Section 1. Paragraph (n) of subsection (3) and paragraph
 36 (a) of subsection (5) of section 125.0104, Florida Statutes, are
 37 amended to read:

38 125.0104 Tourist development tax; procedure for levying;
 39 authorized uses; referendum; enforcement.—

40 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

41 (n) In addition to any other tax that is imposed under
 42 this section, a county that has imposed the tax under paragraph
 43 (l) may impose an additional tax that is no greater than 1
 44 percent on the exercise of the privilege described in paragraph
 45 (a) by a majority plus one vote of the membership of the board
 46 of county commissioners in order to:

47 1. Pay the debt service on bonds issued to finance:

48 a. The construction, reconstruction, or renovation of a
 49 facility either publicly owned and operated, or publicly owned
 50 and operated by the owner of a professional sports franchise or
 51 other lessee with sufficient expertise or financial capability
 52 to operate such facility, and to pay the planning and design
 53 costs incurred prior to the issuance of such bonds for a new
 54 professional sports franchise as defined in s. 288.1162.

55 b. The acquisition, construction, reconstruction, or
 56 renovation of a facility either publicly owned and operated, or

57 | publicly owned and operated by the owner of a professional
58 | sports franchise or other lessee with sufficient expertise or
59 | financial capability to operate such facility, and to pay the
60 | planning and design costs incurred prior to the issuance of such
61 | bonds for a retained spring training franchise.

62 | 2. Pay the debt service on bonds issued to finance the
63 | renovation of a professional sports franchise facility that is
64 | publicly owned, or located on land that is publicly owned, and
65 | that is publicly operated or operated by the owner of a
66 | professional sports franchise or other lessee with sufficient
67 | expertise or financial capability to operate such facility, and
68 | to pay the planning and design costs incurred before the
69 | issuance of such bonds for the renovated professional sports
70 | facility. The cost to renovate the facility must be greater than
71 | \$250 million, including permitting, architectural, and
72 | engineering fees, of which more than 50 percent of the total
73 | construction cost, exclusive of in-kind contributions, must be
74 | paid for by the ownership group of the professional sports
75 | franchise or other private sources. For facilities funded
76 | pursuant to this subparagraph, tax revenues available to pay
77 | debt service on bonds may be used to pay for operation and
78 | maintenance costs of the facility.

79 | ~~3.2.~~ Promote and advertise tourism in the State of Florida
80 | and nationally and internationally; however, if tax revenues are
81 | expended for an activity, service, venue, or event, the
82 | activity, service, venue, or event shall have as one of its main
83 | purposes the attraction of tourists as evidenced by the
84 | promotion of the activity, service, venue, or event to tourists.

85
 86 A county that imposes the tax authorized in this paragraph may
 87 not expend any ad valorem tax revenues for the acquisition,
 88 construction, reconstruction, or renovation of a facility for
 89 which tax revenues are used pursuant to subparagraph 1. The
 90 provision of paragraph (b) which prohibits any county authorized
 91 to levy a convention development tax pursuant to s. 212.0305
 92 from levying more than the 2-percent tax authorized by this
 93 section shall not apply to the additional tax authorized by this
 94 paragraph in counties which levy convention development taxes
 95 pursuant to s. 212.0305(4) (a) or (b) ~~212.0305(4) (a)~~. Subsection
 96 (4) does not apply to the adoption of the additional tax
 97 authorized in this paragraph. The effective date of the levy and
 98 imposition of the tax authorized under this paragraph is the
 99 first day of the second month following approval of the
 100 ordinance by the board of county commissioners or the first day
 101 of any subsequent month specified in the ordinance. A certified
 102 copy of such ordinance shall be furnished by the county to the
 103 Department of Revenue within 10 days after approval of the
 104 ordinance.

105 (5) AUTHORIZED USES OF REVENUE.—

106 (a) All tax revenues received pursuant to this section by
 107 a county imposing the tourist development tax shall be used by
 108 that county for the following purposes only:

- 109 1. To acquire, construct, extend, enlarge, remodel,
 110 repair, improve, maintain, operate, or promote one or more
 111 publicly owned and operated convention centers, sports stadiums,
 112 sports arenas, coliseums, auditoriums, aquariums, or museums

113 that are publicly owned and operated or owned and operated by
114 not-for-profit organizations and open to the public, within the
115 boundaries of the county or subcounty special taxing district in
116 which the tax is levied. Tax revenues received pursuant to this
117 section may also be used for promotion of zoological parks that
118 are publicly owned and operated or owned and operated by not-
119 for-profit organizations and open to the public. However, these
120 purposes may be implemented through service contracts and leases
121 with lessees with sufficient expertise or financial capability
122 to operate such facilities;

123 2. To promote and advertise tourism in the State of
124 Florida and nationally and internationally; however, if tax
125 revenues are expended for an activity, service, venue, or event,
126 the activity, service, venue, or event shall have as one of its
127 main purposes the attraction of tourists as evidenced by the
128 promotion of the activity, service, venue, or event to tourists;

129 3. To fund convention bureaus, tourist bureaus, tourist
130 information centers, and news bureaus as county agencies or by
131 contract with the chambers of commerce or similar associations
132 in the county, which may include any indirect administrative
133 costs for services performed by the county on behalf of the
134 promotion agency; ~~or~~

135 4. To finance beach park facilities or beach improvement,
136 maintenance, renourishment, restoration, and erosion control,
137 including shoreline protection, enhancement, cleanup, or
138 restoration of inland lakes and rivers to which there is public
139 access as those uses relate to the physical preservation of the
140 beach, shoreline, or inland lake or river. However, any funds

141 identified by a county as the local matching source for beach
142 renourishment, restoration, or erosion control projects included
143 in the long-range budget plan of the state's Beach Management
144 Plan, pursuant to s. 161.091, or funds contractually obligated
145 by a county in the financial plan for a federally authorized
146 shore protection project may not be used or loaned for any other
147 purpose. In counties of less than 100,000 population, no more
148 than 10 percent of the revenues from the tourist development tax
149 may be used for beach park facilities; or

150 5. For other uses specifically allowed under subparagraph
151 (3) (n)2.

152 Section 2. Paragraph (d) of subsection (6) of section
153 212.20, Florida Statutes, is amended to read:

154 212.20 Funds collected, disposition; additional powers of
155 department; operational expense; refund of taxes adjudicated
156 unconstitutionally collected.—

157 (6) Distribution of all proceeds under this chapter and s.
158 202.18(1) (b) and (2) (b) shall be as follows:

159 (d) The proceeds of all other taxes and fees imposed
160 pursuant to this chapter or remitted pursuant to s. 202.18(1) (b)
161 and (2) (b) shall be distributed as follows:

162 1. In any fiscal year, the greater of \$500 million, minus
163 an amount equal to 4.6 percent of the proceeds of the taxes
164 collected pursuant to chapter 201, or 5.2 percent of all other
165 taxes and fees imposed pursuant to this chapter or remitted
166 pursuant to s. 202.18(1) (b) and (2) (b) shall be deposited in
167 monthly installments into the General Revenue Fund.

168 2. After the distribution under subparagraph 1., 8.814

169 percent of the amount remitted by a sales tax dealer located
170 within a participating county pursuant to s. 218.61 shall be
171 transferred into the Local Government Half-cent Sales Tax
172 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
173 transferred shall be reduced by 0.1 percent, and the department
174 shall distribute this amount to the Public Employees Relations
175 Commission Trust Fund less \$5,000 each month, which shall be
176 added to the amount calculated in subparagraph 3. and
177 distributed accordingly.

178 3. After the distribution under subparagraphs 1. and 2.,
179 0.095 percent shall be transferred to the Local Government Half-
180 cent Sales Tax Clearing Trust Fund and distributed pursuant to
181 s. 218.65.

182 4. After the distributions under subparagraphs 1., 2., and
183 3., 2.0440 percent of the available proceeds shall be
184 transferred monthly to the Revenue Sharing Trust Fund for
185 Counties pursuant to s. 218.215.

186 5. After the distributions under subparagraphs 1., 2., and
187 3., 1.3409 percent of the available proceeds shall be
188 transferred monthly to the Revenue Sharing Trust Fund for
189 Municipalities pursuant to s. 218.215. If the total revenue to
190 be distributed pursuant to this subparagraph is at least as
191 great as the amount due from the Revenue Sharing Trust Fund for
192 Municipalities and the former Municipal Financial Assistance
193 Trust Fund in state fiscal year 1999-2000, no municipality shall
194 receive less than the amount due from the Revenue Sharing Trust
195 Fund for Municipalities and the former Municipal Financial
196 Assistance Trust Fund in state fiscal year 1999-2000. If the

197 total proceeds to be distributed are less than the amount
198 received in combination from the Revenue Sharing Trust Fund for
199 Municipalities and the former Municipal Financial Assistance
200 Trust Fund in state fiscal year 1999-2000, each municipality
201 shall receive an amount proportionate to the amount it was due
202 in state fiscal year 1999-2000.

203 6. Of the remaining proceeds:

204 a. In each fiscal year, the sum of \$29,915,500 shall be
205 divided into as many equal parts as there are counties in the
206 state, and one part shall be distributed to each county. The
207 distribution among the several counties must begin each fiscal
208 year on or before January 5th and continue monthly for a total
209 of 4 months. If a local or special law required that any moneys
210 accruing to a county in fiscal year 1999-2000 under the then-
211 existing provisions of s. 550.135 be paid directly to the
212 district school board, special district, or a municipal
213 government, such payment must continue until the local or
214 special law is amended or repealed. The state covenants with
215 holders of bonds or other instruments of indebtedness issued by
216 local governments, special districts, or district school boards
217 before July 1, 2000, that it is not the intent of this
218 subparagraph to adversely affect the rights of those holders or
219 relieve local governments, special districts, or district school
220 boards of the duty to meet their obligations as a result of
221 previous pledges or assignments or trusts entered into which
222 obligated funds received from the distribution to county
223 governments under then-existing s. 550.135. This distribution
224 specifically is in lieu of funds distributed under s. 550.135

225 before July 1, 2000.

226 b. The department shall, pursuant to s. 288.1162,
 227 distribute \$166,667 monthly ~~pursuant to s. 288.1162~~ to each
 228 applicant certified as a facility for a new or retained
 229 professional sports franchise and distribute \$250,000 monthly to
 230 an applicant certified as a professional sports franchise
 231 renovation facility ~~pursuant to s. 288.1162~~. Up to \$41,667 shall
 232 be distributed monthly by the department to each certified
 233 applicant as defined in s. 288.11621 for a facility for a spring
 234 training franchise. However, not more than \$416,670 may be
 235 distributed monthly in the aggregate to all certified applicants
 236 for facilities for spring training franchises. Distributions
 237 begin 60 days after such certification and continue for not more
 238 than 30 years, except as otherwise provided in s. 288.11621. A
 239 certified applicant identified in this sub-subparagraph may not
 240 receive more in distributions than expended by the applicant for
 241 the public purposes provided for in s. 288.1162(6) ~~288.1162(5)~~
 242 or s. 288.11621(3).

243 c. Beginning 30 days after notice by the Department of
 244 Economic Opportunity to the Department of Revenue that an
 245 applicant has been certified as the professional golf hall of
 246 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 247 shall be distributed monthly, for up to 300 months, to the
 248 applicant.

249 d. Beginning 30 days after notice by the Department of
 250 Economic Opportunity to the Department of Revenue that the
 251 applicant has been certified as the International Game Fish
 252 Association World Center facility pursuant to s. 288.1169, and

253 the facility is open to the public, \$83,333 shall be distributed
 254 monthly, for up to 168 months, to the applicant. This
 255 distribution is subject to reduction pursuant to s. 288.1169. A
 256 lump sum payment of \$999,996 shall be made, after certification
 257 and before July 1, 2000.

258 7. All other proceeds must remain in the General Revenue
 259 Fund.

260 Section 3. Section 288.1162, Florida Statutes, is amended
 261 to read:

262 288.1162 Professional sports franchises; duties.—

263 (1) The department shall serve as the state agency for
 264 screening applicants for state funding under s. 212.20 and for
 265 certifying an applicant as a facility for a new or retained
 266 professional sports franchise or a professional sports franchise
 267 renovation facility.

268 (2) The department shall develop rules for the receipt and
 269 processing of applications for funding under s. 212.20.

270 (3) As used in this section, the term:

271 (a) "New professional sports franchise" means a
 272 professional sports franchise that was not based in this state
 273 before April 1, 1987.

274 (b) "Retained professional sports franchise" means a
 275 professional sports franchise that has had a league-authorized
 276 location in this state on or before December 31, 1976, and has
 277 continuously remained at that location, and has never been
 278 located at a facility that has been previously certified under
 279 any provision of this section.

280 (c) "Professional sports franchise renovation facility"

281 means a sports facility that has continuously been a league-
282 authorized location for a professional sports franchise for at
283 least 20 years and otherwise meets the requirements for
284 certification of the facility pursuant to this section.

285 (4) Before certifying an applicant as a facility for a new
286 or retained professional sports franchise, the department must
287 determine that:

288 (a) A "unit of local government" as defined in s. 218.369
289 is responsible for the construction, management, or operation of
290 the professional sports franchise facility or holds title to the
291 property on which the professional sports franchise facility is
292 located.

293 (b) The applicant has a verified copy of a signed
294 agreement with a new professional sports franchise for the use
295 of the facility for a term of at least 10 years, or in the case
296 of a retained professional sports franchise, an agreement for
297 use of the facility for a term of at least 20 years.

298 (c) The applicant has a verified copy of the approval from
299 the governing authority of the league in which the new
300 professional sports franchise exists authorizing the location of
301 the professional sports franchise in this state after April 1,
302 1987, or in the case of a retained professional sports
303 franchise, verified evidence that it has had a league-authorized
304 location in this state on or before December 31, 1976. As used
305 in this section, the term "league" means the National League or
306 the American League of Major League Baseball, the National
307 Basketball Association, the National Football League, or the
308 National Hockey League.

309 (d) The applicant has projections, verified by the
310 department, which demonstrate that the new or retained
311 professional sports franchise will attract a paid attendance of
312 more than 300,000 annually.

313 (e) The applicant has an independent analysis or study,
314 verified by the department, which demonstrates that the amount
315 of the revenues generated by the taxes imposed under chapter 212
316 with respect to the use and operation of the professional sports
317 franchise facility will equal or exceed \$2 million annually.

318 (f) The municipality in which the facility for a new or
319 retained professional sports franchise is located, or the county
320 if the facility for a new or retained professional sports
321 franchise is located in an unincorporated area, has certified by
322 resolution after a public hearing that the application serves a
323 public purpose.

324 (g) The applicant has demonstrated that it has provided,
325 is capable of providing, or has financial or other commitments
326 to provide more than one-half of the costs incurred or related
327 to the improvement and development of the facility.

328 (h) An applicant previously certified as a new or retained
329 professional sports facility under ~~any provision of~~ this section
330 who has received funding under such certification is not
331 eligible for an additional certification except as a
332 professional sports franchise renovation facility.

333 (5) Before certifying an applicant as a professional
334 sports franchise renovation facility, the department must
335 determine that the following requirements are met:

336 (a) A county, municipality, or other public entity is

337 responsible for the construction, management, or operation of
338 the professional sports franchise renovation facility or holds
339 title to the property on which the professional sports franchise
340 facility is located.

341 (b) The applicant has a verified copy of a signed
342 agreement with a professional sports franchise for use of the
343 facility for a term of at least 20 years.

344 (c) The applicant has an independent analysis or study,
345 verified by the department, which demonstrates that the amount
346 of the revenues generated by the taxes imposed under chapter 212
347 with respect to the use and operation of the renovated
348 professional sports franchise facility will equal or exceed \$3
349 million annually.

350 (d) The county or municipality in which the professional
351 sports franchise renovation facility is located has certified by
352 resolution after a public hearing that the application serves a
353 public purpose.

354 (e) The applicant has demonstrated that the cost to
355 renovate the facility will be greater than \$250 million,
356 including permitting, architectural, and engineering fees, of
357 which more than 50 percent of the total construction cost,
358 exclusive of in-kind contributions, will be paid for by the
359 ownership group of the professional sports franchise or other
360 private sources.

361 (6)-(5) An applicant certified as a facility for a new or
362 retained professional sports franchise may use funds provided
363 under s. 212.20 only for the public purpose of paying for the
364 acquisition, construction, reconstruction, or renovation of a

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365 facility for a new or retained professional sports franchise to
366 pay or pledge for the payment of debt service on, or to fund
367 debt service reserve funds, arbitrage rebate obligations, or
368 other amounts payable with respect to, bonds issued for the
369 acquisition, construction, reconstruction, or renovation of such
370 facility or for the reimbursement of such costs or the
371 refinancing of bonds issued for such purposes. An applicant
372 certified as a professional sports franchise renovation facility
373 may use funds provided under s. 212.20 for the public purpose of
374 renovating the facility only to pay or pledge for the debt
375 service on, or to fund debt service reserve funds, arbitrage
376 rebate obligations, or other amounts payable with respect to,
377 bonds issued for the renovation of such facility or for the
378 reimbursement of such costs or the refinancing of bonds issued
379 for such purposes.

380 (7)-(6) The department shall notify the Department of
381 Revenue of any facility certified as a facility qualified
382 pursuant to this section ~~for a new or retained professional~~
383 ~~sports franchise~~. The department shall certify no more than
384 eight facilities as facilities for a new professional sports
385 franchise or as facilities for a retained professional sports
386 franchise, including in the total any facilities certified by
387 the former Department of Commerce before July 1, 1996. The
388 department may make no more than one certification for any
389 facility, except that the department may make an additional
390 certification for one professional sports franchise renovation
391 facility.

392 (8)-(7) The Auditor General may conduct audits as provided

393 | in s. 11.45 to verify that the distributions under this section
 394 | are expended as required in this section. If the Auditor General
 395 | determines that the distributions under this section are not
 396 | expended as required by this section, the Auditor General shall
 397 | notify the Department of Revenue, which may pursue recovery of
 398 | the funds under the laws and rules governing the assessment of
 399 | taxes.

400 | ~~(9)-(8)~~ For new or retained professional sport franchise
 401 | facilities, an applicant is not qualified for certification
 402 | under this section if the franchise formed the basis for a
 403 | previous certification, unless the previous certification was
 404 | withdrawn by the facility or invalidated by the department or
 405 | the former Department of Commerce before any funds were
 406 | distributed under s. 212.20. This subsection does not disqualify
 407 | an applicant if the previous certification occurred between May
 408 | 23, 1993, and May 25, 1993; however, any funds to be distributed
 409 | under s. 212.20 for the second certification shall be offset by
 410 | the amount distributed to the previous certified facility.
 411 | Distribution of funds for the second certification shall not be
 412 | made until all amounts payable for the first certification are
 413 | distributed.

414 | Section 4. Paragraph (a) of subsection (3) of section
 415 | 218.64, Florida Statutes, is amended to read:

416 | 218.64 Local government half-cent sales tax; uses;
 417 | limitations.—

418 | (3) Subject to ordinances enacted by the majority of the
 419 | members of the county governing authority and by the majority of
 420 | the members of the governing authorities of municipalities

421 representing at least 50 percent of the municipal population of
 422 such county, counties may use up to \$2 million annually of the
 423 local government half-cent sales tax allocated to that county
 424 for funding for any of the following applicants:

425 (a) A certified applicant as a facility for a new or
 426 retained professional sports franchise under s. 288.1162 or a
 427 certified applicant as defined in s. 288.11621 for a facility
 428 for a spring training franchise. It is the Legislature's intent
 429 that the provisions of s. 288.1162, including, but not limited
 430 to, the evaluation process by the Department of Economic
 431 Opportunity except for the limitation on the number of certified
 432 applicants or facilities as provided in that section and the
 433 restrictions set forth in s. 288.1162(9) ~~288.1162(8)~~, shall
 434 apply to an applicant's facility to be funded by local
 435 government as provided in this subsection.

436 Section 5. Paragraph (c) of subsection (1) of section
 437 288.11621, Florida Statutes, is amended to read:

438 288.11621 Spring training baseball franchises.—

439 (1) DEFINITIONS.—As used in this section, the term:

440 (c) "Certified applicant" means a facility for a spring
 441 training franchise that was certified before July 1, 2010, under
 442 s. 288.1162(6) ~~288.1162(5)~~, Florida Statutes 2009, or a unit of
 443 local government that is certified under this section.

444 Section 6. This act shall take effect July 1, 2013.