

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; requiring
8 that the levy of an additional tax for such use must
9 be by a specified vote of the board of county
10 commissioners and after approval in a specified
11 referendum; providing for nonapplicability of a
12 prohibition on the levy of such tax in charter
13 counties that impose a convention development tax;
14 amending s. 212.20, F.S.; providing for monthly
15 distribution of a specified amount of sales tax
16 revenues to a facility certified by the Department of
17 Economic Opportunity as a professional sports
18 franchise renovation facility; conforming a cross-
19 reference; amending s. 288.1162, F.S.; authorizing the
20 department to screen and certify applicants for
21 funding as a professional sports franchise renovation
22 facility; defining the term "professional sports
23 franchise renovation facility"; authorizing a
24 previously certified new or retained professional
25 sports facility to be eligible for an additional
26 certification and funding as a professional sports
27 franchise renovation facility; requiring the
28 department to determine that specified requirements

29 | have been met before certifying an applicant as a
 30 | professional sports franchise renovation facility;
 31 | limiting the expenditure of certain revenues by a
 32 | certified professional sports franchise renovation
 33 | facility to specified purposes; amending ss. 218.64
 34 | and 288.11621, F.S.; conforming cross-references;
 35 | providing an effective date.

36 |
 37 | Be It Enacted by the Legislature of the State of Florida:

38 |
 39 | Section 1. Paragraph (n) of subsection (3) and paragraph
 40 | (a) of subsection (5) of section 125.0104, Florida Statutes, are
 41 | amended to read:

42 | 125.0104 Tourist development tax; procedure for levying;
 43 | authorized uses; referendum; enforcement.—

44 | (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

45 | (n) In addition to any other tax that is imposed under
 46 | this section, a county that has imposed the tax under paragraph
 47 | (l) may impose an additional tax that is no greater than 1
 48 | percent on the exercise of the privilege described in paragraph
 49 | (a) by a majority plus one vote of the membership of the board
 50 | of county commissioners, or as otherwise provided in this
 51 | paragraph, in order to:

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

53 | a. The construction, reconstruction, or renovation of a
 54 | facility either publicly owned and operated, or publicly owned
 55 | and operated by the owner of a professional sports franchise or
 56 | other lessee with sufficient expertise or financial capability

57 | to operate such facility, and to pay the planning and design
58 | costs incurred prior to the issuance of such bonds for a new
59 | professional sports franchise as defined in s. 288.1162.

60 | b. The acquisition, construction, reconstruction, or
61 | renovation of a facility either publicly owned and operated, or
62 | publicly owned and operated by the owner of a professional
63 | sports franchise or other lessee with sufficient expertise or
64 | financial capability to operate such facility, and to pay the
65 | planning and design costs incurred prior to the issuance of such
66 | bonds for a retained spring training franchise.

67 | 2. Pay the debt service on bonds issued to finance the
68 | renovation of a professional sports franchise facility that is
69 | publicly owned, or located on land that is publicly owned, and
70 | that is publicly operated or operated by the owner of a
71 | professional sports franchise or other lessee with sufficient
72 | expertise or financial capability to operate such facility, and
73 | to pay the planning and design costs incurred before the
74 | issuance of such bonds for the renovated professional sports
75 | facility. The cost to renovate the facility must be greater than
76 | \$300 million, including permitting, architectural, and
77 | engineering fees, of which more than 50 percent of the total
78 | construction cost, exclusive of in-kind contributions, must be
79 | paid for by the ownership group of the professional sports
80 | franchise or other private sources. Tax revenues available to
81 | pay debt service on bonds may be used to pay for operation and
82 | maintenance costs of the facility. A county levying the tax for
83 | purposes of this subparagraph may do so only by a majority plus
84 | one vote of the membership of the board of county commissioners

85 and after approval of the proposal by a majority vote of the
 86 electors voting in a referendum. Referendum approval of the
 87 proposal may be in an election held before or after the
 88 effective date of this subparagraph. The referendum ballot must
 89 include a brief description of the proposal and the following
 90 question:

- 91 YES-For the proposal.
- 92 NO-Against the proposal.

93

94 ~~3.2.~~ Promote and advertise tourism in the State of Florida
 95 and nationally and internationally; however, if tax revenues are
 96 expended for an activity, service, venue, or event, the
 97 activity, service, venue, or event shall have as one of its main
 98 purposes the attraction of tourists as evidenced by the
 99 promotion of the activity, service, venue, or event to tourists.

100

101 A county that imposes the tax authorized in this paragraph may
 102 not expend any ad valorem tax revenues for the acquisition,
 103 construction, reconstruction, or renovation of a facility for
 104 which tax revenues are used pursuant to subparagraph 1. The
 105 provision of paragraph (b) which prohibits any county authorized
 106 to levy a convention development tax pursuant to s. 212.0305
 107 from levying more than the 2-percent tax authorized by this
 108 section shall not apply to the additional tax authorized by this
 109 paragraph in counties which levy convention development taxes
 110 pursuant to s. 212.0305(4) (a) or (b) ~~212.0305(4) (a)~~. Subsection
 111 (4) does not apply to the adoption of the additional tax

112 authorized in this paragraph. The effective date of the levy and
113 imposition of the tax authorized under this paragraph is the
114 first day of the second month following approval of the
115 ordinance by the board of county commissioners or the first day
116 of any subsequent month specified in the ordinance. A certified
117 copy of such ordinance shall be furnished by the county to the
118 Department of Revenue within 10 days after approval of the
119 ordinance.

120 (5) AUTHORIZED USES OF REVENUE.—

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

124 1. To acquire, construct, extend, enlarge, remodel,
125 repair, improve, maintain, operate, or promote one or more
126 publicly owned and operated convention centers, sports stadiums,
127 sports arenas, coliseums, auditoriums, aquariums, or museums
128 that are publicly owned and operated or owned and operated by
129 not-for-profit organizations and open to the public, within the
130 boundaries of the county or subcounty special taxing district in
131 which the tax is levied. Tax revenues received pursuant to this
132 section may also be used for promotion of zoological parks that
133 are publicly owned and operated or owned and operated by not-
134 for-profit organizations and open to the public. However, these
135 purposes may be implemented through service contracts and leases
136 with lessees with sufficient expertise or financial capability
137 to operate such facilities;

138 2. To promote and advertise tourism in the State of
139 Florida and nationally and internationally; however, if tax

140 revenues are expended for an activity, service, venue, or event,
 141 the activity, service, venue, or event shall have as one of its
 142 main purposes the attraction of tourists as evidenced by the
 143 promotion of the activity, service, venue, or event to tourists;

144 3. To fund convention bureaus, tourist bureaus, tourist
 145 information centers, and news bureaus as county agencies or by
 146 contract with the chambers of commerce or similar associations
 147 in the county, which may include any indirect administrative
 148 costs for services performed by the county on behalf of the
 149 promotion agency; ~~or~~

150 4. To finance beach park facilities or beach improvement,
 151 maintenance, renourishment, restoration, and erosion control,
 152 including shoreline protection, enhancement, cleanup, or
 153 restoration of inland lakes and rivers to which there is public
 154 access as those uses relate to the physical preservation of the
 155 beach, shoreline, or inland lake or river. However, any funds
 156 identified by a county as the local matching source for beach
 157 renourishment, restoration, or erosion control projects included
 158 in the long-range budget plan of the state's Beach Management
 159 Plan, pursuant to s. 161.091, or funds contractually obligated
 160 by a county in the financial plan for a federally authorized
 161 shore protection project may not be used or loaned for any other
 162 purpose. In counties of less than 100,000 population, no more
 163 than 10 percent of the revenues from the tourist development tax
 164 may be used for beach park facilities; or

165 5. For other uses specifically allowed under subparagraph
 166 (3) (n) 2.

167 Section 2. Paragraph (d) of subsection (6) of section

168 | 212.20, Florida Statutes, is amended to read:

169 | 212.20 Funds collected, disposition; additional powers of
170 | department; operational expense; refund of taxes adjudicated
171 | unconstitutionally collected.—

172 | (6) Distribution of all proceeds under this chapter and s.
173 | 202.18(1)(b) and (2)(b) shall be as follows:

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

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

183 | 2. After the distribution under subparagraph 1., 8.814
184 | percent of the amount remitted by a sales tax dealer located
185 | within a participating county pursuant to s. 218.61 shall be
186 | transferred into the Local Government Half-cent Sales Tax
187 | Clearing Trust Fund. Beginning July 1, 2003, the amount to be
188 | transferred shall be reduced by 0.1 percent, and the department
189 | shall distribute this amount to the Public Employees Relations
190 | Commission Trust Fund less \$5,000 each month, which shall be
191 | added to the amount calculated in subparagraph 3. and
192 | distributed accordingly.

193 | 3. After the distribution under subparagraphs 1. and 2.,
194 | 0.095 percent shall be transferred to the Local Government Half-
195 | cent Sales Tax Clearing Trust Fund and distributed pursuant to

196 | s. 218.65.

197 | 4. After the distributions under subparagraphs 1., 2., and
198 | 3., 2.0440 percent of the available proceeds shall be
199 | transferred monthly to the Revenue Sharing Trust Fund for
200 | Counties pursuant to s. 218.215.

201 | 5. After the distributions under subparagraphs 1., 2., and
202 | 3., 1.3409 percent of the available proceeds shall be
203 | transferred monthly to the Revenue Sharing Trust Fund for
204 | Municipalities pursuant to s. 218.215. If the total revenue to
205 | be distributed pursuant to this subparagraph is at least as
206 | great as the amount due from the Revenue Sharing Trust Fund for
207 | Municipalities and the former Municipal Financial Assistance
208 | Trust Fund in state fiscal year 1999-2000, no municipality shall
209 | receive less than the amount due from the Revenue Sharing Trust
210 | Fund for Municipalities and the former Municipal Financial
211 | Assistance Trust Fund in state fiscal year 1999-2000. If the
212 | total proceeds to be distributed are less than the amount
213 | received in combination from the Revenue Sharing Trust Fund for
214 | Municipalities and the former Municipal Financial Assistance
215 | Trust Fund in state fiscal year 1999-2000, each municipality
216 | shall receive an amount proportionate to the amount it was due
217 | in state fiscal year 1999-2000.

218 | 6. Of the remaining proceeds:

219 | a. In each fiscal year, the sum of \$29,915,500 shall be
220 | divided into as many equal parts as there are counties in the
221 | state, and one part shall be distributed to each county. The
222 | distribution among the several counties must begin each fiscal
223 | year on or before January 5th and continue monthly for a total

224 of 4 months. If a local or special law required that any moneys
225 accruing to a county in fiscal year 1999-2000 under the then-
226 existing provisions of s. 550.135 be paid directly to the
227 district school board, special district, or a municipal
228 government, such payment must continue until the local or
229 special law is amended or repealed. The state covenants with
230 holders of bonds or other instruments of indebtedness issued by
231 local governments, special districts, or district school boards
232 before July 1, 2000, that it is not the intent of this
233 subparagraph to adversely affect the rights of those holders or
234 relieve local governments, special districts, or district school
235 boards of the duty to meet their obligations as a result of
236 previous pledges or assignments or trusts entered into which
237 obligated funds received from the distribution to county
238 governments under then-existing s. 550.135. This distribution
239 specifically is in lieu of funds distributed under s. 550.135
240 before July 1, 2000.

241 b. The department shall, pursuant to s. 288.1162,
242 distribute \$166,667 monthly ~~pursuant to s. 288.1162~~ to each
243 applicant certified as a facility for a new or retained
244 professional sports franchise and distribute \$250,000 monthly to
245 an applicant certified as a professional sports franchise
246 renovation facility ~~pursuant to s. 288.1162~~. Up to \$41,667 shall
247 be distributed monthly by the department to each certified
248 applicant as defined in s. 288.11621 for a facility for a spring
249 training franchise. However, not more than \$416,670 may be
250 distributed monthly in the aggregate to all certified applicants
251 for facilities for spring training franchises. Distributions

252 begin 60 days after such certification and continue for not more
 253 than 30 years, except as otherwise provided in s. 288.11621. A
 254 certified applicant identified in this sub-subparagraph may not
 255 receive more in distributions than expended by the applicant for
 256 the public purposes provided for in s. 288.1162(6) ~~288.1162(5)~~
 257 or s. 288.11621(3).

258 c. Beginning 30 days after notice by the Department of
 259 Economic Opportunity to the Department of Revenue that an
 260 applicant has been certified as the professional golf hall of
 261 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 262 shall be distributed monthly, for up to 300 months, to the
 263 applicant.

264 d. Beginning 30 days after notice by the Department of
 265 Economic Opportunity to the Department of Revenue that the
 266 applicant has been certified as the International Game Fish
 267 Association World Center facility pursuant to s. 288.1169, and
 268 the facility is open to the public, \$83,333 shall be distributed
 269 monthly, for up to 168 months, to the applicant. This
 270 distribution is subject to reduction pursuant to s. 288.1169. A
 271 lump sum payment of \$999,996 shall be made, after certification
 272 and before July 1, 2000.

273 7. All other proceeds must remain in the General Revenue
 274 Fund.

275 Section 3. Section 288.1162, Florida Statutes, is amended
 276 to read:

277 288.1162 Professional sports franchises; duties.—

278 (1) The department shall serve as the state agency for
 279 screening applicants for state funding under s. 212.20 and for

280 certifying an applicant as a facility for a new or retained
 281 professional sports franchise or a professional sports franchise
 282 renovation facility.

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

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

286 (a) "New professional sports franchise" means a
 287 professional sports franchise that was not based in this state
 288 before April 1, 1987.

289 (b) "Retained professional sports franchise" means a
 290 professional sports franchise that has had a league-authorized
 291 location in this state on or before December 31, 1976, and has
 292 continuously remained at that location, and has never been
 293 located at a facility that has been previously certified under
 294 any provision of this section.

295 (c) "Professional sports franchise renovation facility"
 296 means a sports facility that has continuously been a league-
 297 authorized location for a professional sports franchise for at
 298 least 20 years and otherwise meets the requirements for
 299 certification of the facility pursuant to this section.

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

303 (a) A "unit of local government" as defined in s. 218.369
 304 is responsible for the construction, management, or operation of
 305 the professional sports franchise facility or holds title to the
 306 property on which the professional sports franchise facility is
 307 located.

308 (b) The applicant has a verified copy of a signed
309 agreement with a new professional sports franchise for the use
310 of the facility for a term of at least 10 years, or in the case
311 of a retained professional sports franchise, an agreement for
312 use of the facility for a term of at least 20 years.

313 (c) The applicant has a verified copy of the approval from
314 the governing authority of the league in which the new
315 professional sports franchise exists authorizing the location of
316 the professional sports franchise in this state after April 1,
317 1987, or in the case of a retained professional sports
318 franchise, verified evidence that it has had a league-authorized
319 location in this state on or before December 31, 1976. As used
320 in this section, the term "league" means the National League or
321 the American League of Major League Baseball, the National
322 Basketball Association, the National Football League, or the
323 National Hockey League.

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

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

333 (f) The municipality in which the facility for a new or
334 retained professional sports franchise is located, or the county
335 if the facility for a new or retained professional sports

336 franchise is located in an unincorporated area, has certified by
337 resolution after a public hearing that the application serves a
338 public purpose.

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

343 (h) An applicant previously certified as a new or retained
344 professional sports facility under ~~any provision of~~ this section
345 who has received funding under such certification is not
346 eligible for an additional certification except as a
347 professional sports franchise renovation facility.

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

351 (a) A county, municipality, or other public entity is
352 responsible for the construction, management, or operation of
353 the professional sports franchise renovation facility or holds
354 title to the property on which the professional sports franchise
355 facility is located.

356 (b) The applicant has a verified copy of a signed
357 agreement with a professional sports franchise for use of the
358 facility for a term of at least the next 20 years.

359 (c) The applicant has an independent analysis or study,
360 verified by the department, which demonstrates that the amount
361 of the revenues generated by the taxes imposed under chapter 212
362 with respect to the use and operation of the renovated
363 professional sports franchise facility will equal or exceed \$3

364 million annually.

365 (d) The county or municipality in which the professional
366 sports franchise renovation facility is located has certified by
367 resolution after a public hearing that the application serves a
368 public purpose.

369 (e) The applicant has demonstrated that the cost to
370 renovate the facility will be greater than \$300 million,
371 including permitting, architectural, and engineering fees, of
372 which more than 50 percent of the total construction cost,
373 exclusive of in-kind contributions, will be paid for by the
374 ownership group of the professional sports franchise or other
375 private sources.

376 (6)~~(5)~~ An applicant certified as a facility for a new or
377 retained professional sports franchise may use funds provided
378 under s. 212.20 only for the public purpose of paying for the
379 acquisition, construction, reconstruction, or renovation of a
380 facility for a new or retained professional sports franchise to
381 pay or pledge for the payment of debt service on, or to fund
382 debt service reserve funds, arbitrage rebate obligations, or
383 other amounts payable with respect to, bonds issued for the
384 acquisition, construction, reconstruction, or renovation of such
385 facility or for the reimbursement of such costs or the
386 refinancing of bonds issued for such purposes. An applicant
387 certified as a professional sports franchise renovation facility
388 may use funds provided under s. 212.20 only for the public
389 purpose of renovating the facility to pay or pledge for the debt
390 service on, or to fund debt service reserve funds, arbitrage
391 rebate obligations, or other amounts payable with respect to,

392 bonds issued for the renovation of such facility or for the
393 reimbursement of such costs or the refinancing of bonds issued
394 for such purposes.

395 ~~(7)(6)~~ The department shall notify the Department of
396 Revenue of any facility certified as a facility qualified
397 pursuant to this section ~~for a new or retained professional~~
398 ~~sports franchise.~~ The department shall certify no more than
399 eight facilities as facilities for a new professional sports
400 franchise or as facilities for a retained professional sports
401 franchise, including in the total any facilities certified by
402 the former Department of Commerce before July 1, 1996. The
403 department may not certify more than one facility as a
404 professional sports franchise renovation ~~make no more than one~~
405 ~~certification for any facility.~~

406 ~~(8)(7)~~ The Auditor General may conduct audits as provided
407 in s. 11.45 to verify that the distributions under this section
408 are expended as required in this section. If the Auditor General
409 determines that the distributions under this section are not
410 expended as required by this section, the Auditor General shall
411 notify the Department of Revenue, which may pursue recovery of
412 the funds under the laws and rules governing the assessment of
413 taxes.

414 ~~(9)(8)~~ For new or retained professional sport franchise
415 facilities, an applicant is not qualified for certification
416 under this section if the franchise formed the basis for a
417 previous certification, unless the previous certification was
418 withdrawn by the facility or invalidated by the department or
419 the former Department of Commerce before any funds were

420 distributed under s. 212.20. This subsection does not disqualify
 421 an applicant if the previous certification occurred between May
 422 23, 1993, and May 25, 1993; however, any funds to be distributed
 423 under s. 212.20 for the second certification shall be offset by
 424 the amount distributed to the previous certified facility.
 425 Distribution of funds for the second certification shall not be
 426 made until all amounts payable for the first certification are
 427 distributed.

428 Section 4. Paragraph (a) of subsection (3) of section
 429 218.64, Florida Statutes, is amended to read:

430 218.64 Local government half-cent sales tax; uses;
 431 limitations.—

432 (3) Subject to ordinances enacted by the majority of the
 433 members of the county governing authority and by the majority of
 434 the members of the governing authorities of municipalities
 435 representing at least 50 percent of the municipal population of
 436 such county, counties may use up to \$2 million annually of the
 437 local government half-cent sales tax allocated to that county
 438 for funding for any of the following applicants:

439 (a) A certified applicant as a facility for a new or
 440 retained professional sports franchise under s. 288.1162 or a
 441 certified applicant as defined in s. 288.11621 for a facility
 442 for a spring training franchise. It is the Legislature's intent
 443 that the provisions of s. 288.1162, including, but not limited
 444 to, the evaluation process by the Department of Economic
 445 Opportunity except for the limitation on the number of certified
 446 applicants or facilities as provided in that section and the
 447 restrictions set forth in s. 288.1162(9) ~~288.1162(8)~~, shall

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448 | apply to an applicant's facility to be funded by local
 449 | government as provided in this subsection.

450 | Section 5. Paragraph (c) of subsection (1) of section
 451 | 288.11621, Florida Statutes, is amended to read:

452 | 288.11621 Spring training baseball franchises.—

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

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

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