

1 A bill to be entitled

2 An act relating to motorsports entertainment  
3 complexes; amending s. 212.20, F.S.; providing for a  
4 monthly distribution of a specified amount of sales  
5 tax revenue to a complex certified as a motorsports  
6 entertainment complex by the Department of Economic  
7 Opportunity; amending s. 288.1171, F.S.; revising the  
8 definition of the term "motorsports entertainment  
9 complex"; revising requirements for the certification  
10 of a facility as a motorsports entertainment complex;  
11 specifying that the department may certify only one  
12 motorsports entertainment complex; authorizing the  
13 Auditor General to verify the expenditure of specified  
14 distributions and to notify the Department of Revenue  
15 of improperly expended funds so that it may pursue  
16 recovery; providing an effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20 Section 1. Paragraph (d) of subsection (6) of section  
21 212.20, Florida Statutes, is amended to read:

22 212.20 Funds collected, disposition; additional powers of  
23 department; operational expense; refund of taxes adjudicated  
24 unconstitutionally collected.—

25 (6) Distribution of all proceeds under this chapter and s.  
26 202.18(1)(b) and (2)(b) shall be as follows:

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

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

36 2. After the distribution under subparagraph 1., 8.814  
37 percent of the amount remitted by a sales tax dealer located  
38 within a participating county pursuant to s. 218.61 shall be  
39 transferred into the Local Government Half-cent Sales Tax  
40 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
41 transferred shall be reduced by 0.1 percent, and the department  
42 shall distribute this amount to the Public Employees Relations  
43 Commission Trust Fund less \$5,000 each month, which shall be  
44 added to the amount calculated in subparagraph 3. and  
45 distributed accordingly.

46 3. After the distribution under subparagraphs 1. and 2.,  
47 0.095 percent shall be transferred to the Local Government Half-  
48 cent Sales Tax Clearing Trust Fund and distributed pursuant to  
49 s. 218.65.

50 4. After the distributions under subparagraphs 1., 2., and  
51 3., 2.0440 percent of the available proceeds shall be  
52 transferred monthly to the Revenue Sharing Trust Fund for

53 Counties pursuant to s. 218.215.

54         5. After the distributions under subparagraphs 1., 2., and  
55 3., 1.3409 percent of the available proceeds shall be  
56 transferred monthly to the Revenue Sharing Trust Fund for  
57 Municipalities pursuant to s. 218.215. If the total revenue to  
58 be distributed pursuant to this subparagraph is at least as  
59 great as the amount due from the Revenue Sharing Trust Fund for  
60 Municipalities and the former Municipal Financial Assistance  
61 Trust Fund in state fiscal year 1999-2000, no municipality shall  
62 receive less than the amount due from the Revenue Sharing Trust  
63 Fund for Municipalities and the former Municipal Financial  
64 Assistance Trust Fund in state fiscal year 1999-2000. If the  
65 total proceeds to be distributed are less than the amount  
66 received in combination from the Revenue Sharing Trust Fund for  
67 Municipalities and the former Municipal Financial Assistance  
68 Trust Fund in state fiscal year 1999-2000, each municipality  
69 shall receive an amount proportionate to the amount it was due  
70 in state fiscal year 1999-2000.

71         6. Of the remaining proceeds:

72             a. In each fiscal year, the sum of \$29,915,500 shall be  
73 divided into as many equal parts as there are counties in the  
74 state, and one part shall be distributed to each county. The  
75 distribution among the several counties must begin each fiscal  
76 year on or before January 5th and continue monthly for a total  
77 of 4 months. If a local or special law required that any moneys  
78 accruing to a county in fiscal year 1999-2000 under the then-

79 existing provisions of s. 550.135 be paid directly to the  
80 district school board, special district, or a municipal  
81 government, such payment must continue until the local or  
82 special law is amended or repealed. The state covenants with  
83 holders of bonds or other instruments of indebtedness issued by  
84 local governments, special districts, or district school boards  
85 before July 1, 2000, that it is not the intent of this  
86 subparagraph to adversely affect the rights of those holders or  
87 relieve local governments, special districts, or district school  
88 boards of the duty to meet their obligations as a result of  
89 previous pledges or assignments or trusts entered into which  
90 obligated funds received from the distribution to county  
91 governments under then-existing s. 550.135. This distribution  
92 specifically is in lieu of funds distributed under s. 550.135  
93 before July 1, 2000.

94 b. The department shall distribute \$166,667 monthly  
95 ~~pursuant to s. 288.1162~~ to each applicant certified as a  
96 facility for a new or retained professional sports franchise  
97 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
98 monthly by the department to each certified applicant as defined  
99 in s. 288.11621 for a facility for a spring training franchise.  
100 However, not more than \$416,670 may be distributed monthly in  
101 the aggregate to all certified applicants for facilities for  
102 spring training franchises. The department shall also distribute  
103 \$166,667 monthly to an applicant certified as a motorsports  
104 entertainment complex under s. 288.1171. Distributions begin 60

105 days after such certification and continue for not more than 30  
106 years, except as otherwise provided in s. 288.11621. A certified  
107 applicant identified in this sub-subparagraph may not receive  
108 more in distributions than expended by the applicant for the  
109 public purposes provided for under ~~in~~ s. 288.1162(5), ~~or~~ s.  
110 288.11621(3), or s. 288.1171(6).

111 c. Beginning 30 days after notice by the Department of  
112 Economic Opportunity to the Department of Revenue that an  
113 applicant has been certified as the professional golf hall of  
114 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
115 shall be distributed monthly, for up to 300 months, to the  
116 applicant.

117 d. Beginning 30 days after notice by the Department of  
118 Economic Opportunity to the Department of Revenue that the  
119 applicant has been certified as the International Game Fish  
120 Association World Center facility pursuant to s. 288.1169, and  
121 the facility is open to the public, \$83,333 shall be distributed  
122 monthly, for up to 168 months, to the applicant. This  
123 distribution is subject to reduction pursuant to s. 288.1169. A  
124 lump sum payment of \$999,996 shall be made, after certification  
125 and before July 1, 2000.

126 e. The department shall distribute up to \$55,555 monthly  
127 to each certified applicant as defined in s. 288.11631 for a  
128 facility used by a single spring training franchise, or up to  
129 \$111,110 monthly to each certified applicant as defined in s.  
130 288.11631 for a facility used by more than one spring training

131 franchise. Monthly distributions begin 60 days after such  
 132 certification or July 1, 2016, whichever is later, and continue  
 133 for not more than 30 years, except as otherwise provided in s.  
 134 288.11631. A certified applicant identified in this sub-  
 135 subparagraph may not receive more in distributions than expended  
 136 by the applicant for the public purposes provided in s.  
 137 288.11631(3).

138 7. All other proceeds must remain in the General Revenue  
 139 Fund.

140 Section 2. Section 288.1171, Florida Statutes, is amended  
 141 to read:

142 288.1171 Motorsports entertainment complex; ~~definitions;~~  
 143 ~~certification; duties.~~-

144 (1) As used in this section, the term:

145 (a) "Applicant" means the owner of a motorsports  
 146 entertainment complex.

147 (b) "Motorsports entertainment complex" means a closed-  
 148 course racing facility that has at least 50,000 fixed seats.

149 (c) "Motorsports event" means a motorsports race that has  
 150 been sanctioned by a sanctioning body.

151 (d) "Owner" means a unit of local government which owns a  
 152 motorsports entertainment complex or owns the land on which the  
 153 motorsports entertainment complex is located.

154 (e) "Sanctioning body" means the American Motorcycle  
 155 Association (AMA), Championship Auto Racing Teams (CART), Grand  
 156 American Road Racing Association (Grand Am), Indy Racing League

157 (IRL), National Association for Stock Car Auto Racing (NASCAR),  
158 National Hot Rod Association (NHRA), Professional Sportscar  
159 Racing (PSR), Sports Car Club of America (SCCA), United States  
160 Auto Club (USAC), or any successor organization, or any other  
161 nationally recognized governing body of motorsports which  
162 establishes an annual schedule of motorsports events and grants  
163 rights to conduct such events, has established and administers  
164 rules and regulations governing all participants involved in  
165 such events and all persons conducting such events, and requires  
166 certain liability assurances, including insurance.

167 (f) "Unit of local government" has the meaning ascribed in  
168 s. 218.369.

169 (2) The department shall serve as the state agency for  
170 screening applicants for funding under s. 212.20, for local  
171 option funding under s. 218.64(3), and for certifying an  
172 applicant as a motorsports entertainment complex. The department  
173 shall develop and adopt rules for the receipt and processing of  
174 applications for funding under ss. 212.20 and ~~s.~~ 218.64(3). The  
175 department shall make a determination regarding any application  
176 filed by an applicant within ~~not later than~~ 120 days after the  
177 application is filed.

178 (3) Before certifying an applicant as a motorsports  
179 entertainment complex, the department must determine that:

180 (a) A unit of local government holds title to the land on  
181 which the motorsports entertainment complex is located or holds  
182 title to the motorsports entertainment complex.

183 (b) The municipality in which the motorsports  
184 entertainment complex is located, or the county if the  
185 motorsports entertainment complex is located in an  
186 unincorporated area, has certified by resolution after a public  
187 hearing that the application serves a public purpose.

188 (c) The applicant has a verified copy of the approval of a  
189 sanctioning body stating that motorsport events are sanctioned  
190 to occur at the applicant's complex.

191 (d) The applicant has projections, verified by the  
192 department, which demonstrate that the motorsports entertainment  
193 complex will annually attract paid attendance of more than  
194 100,000.

195 (e) The applicant has an independent analysis or study,  
196 verified by the department, which demonstrates that the amount  
197 of revenues generated by the taxes imposed under chapter 212  
198 with respect to the use and operation of the motorsports  
199 entertainment complex will annually equal or exceed \$2 million.

200 (f) The applicant has demonstrated that it has provided,  
201 is capable of providing, or has financial or other commitments  
202 to provide more than one-half of the costs incurred or related  
203 to the improvement and development of the complex.

204 (g) The total cost of construction, reconstruction,  
205 expansion, or renovation of the complex exceeds \$250 million.

206 (4) Upon determining that an applicant meets the  
207 requirements of subsection (3), the department shall notify the  
208 applicant and the executive director of the Department of



209 Revenue of such certification by means of an official letter  
 210 granting certification. If the applicant fails to meet the  
 211 certification requirements of subsection (3), the department  
 212 shall notify the applicant within ~~not later than~~ 10 days  
 213 following such determination.

214 (5) A motorsports entertainment complex that has been  
 215 previously certified under this section and has received funding  
 216 under such certification is ineligible for ~~any~~ additional  
 217 certification.

218 (6) An applicant certified as a motorsports entertainment  
 219 complex may use funds provided pursuant to s. 218.64(3) or s.  
 220 212.20 only for the following public purposes:

221 (a) Paying for the construction, reconstruction,  
 222 expansion, or renovation of a motorsports entertainment complex.

223 (b) Paying debt service reserve funds, arbitrage rebate  
 224 obligations, or other amounts relating ~~payable with respect~~ to  
 225 bonds issued for the construction, reconstruction, expansion, or  
 226 renovation of the motorsports entertainment complex or for the  
 227 reimbursement of such costs or the refinancing of bonds issued  
 228 for such purposes.

229 (c) Paying for construction, reconstruction, expansion, or  
 230 renovation of transportation or other infrastructure  
 231 improvements related to, necessary for, or appurtenant to the  
 232 motorsports entertainment complex, including, ~~without~~  
 233 ~~limitation,~~ paying debt service reserve funds, arbitrage rebate  
 234 obligations, or other amounts relating ~~payable with respect~~ to

235 bonds issued for the construction, reconstruction, expansion, or  
236 renovation of such transportation or other infrastructure  
237 improvements, and for the reimbursement of such costs or the  
238 refinancing of bonds issued for such purposes.

239 (d) Paying for programs of advertising and promotion of or  
240 related to the motorsports entertainment complex or the  
241 municipality in which the motorsports entertainment complex is  
242 located, or the county if the motorsports entertainment complex  
243 is located in an unincorporated area, if such programs of  
244 advertising and promotion are designed to increase paid  
245 attendance at the motorsports entertainment complex or increase  
246 tourism in or promote the economic development of the community  
247 in which the motorsports entertainment complex is located.

248 (7) The department may certify only one applicant as a  
249 motorsports entertainment complex. The approved applicant may  
250 not seek funding under s. 218.64(3) while receiving funding  
251 under this section.

252 (8) (7) The Department of Revenue may audit, As provided in  
253 s. 11.45 213.34, the Auditor General may conduct an audit to  
254 verify that the distributions pursuant to this section have been  
255 expended as required in this section. ~~Such information is~~  
256 ~~subject to the confidentiality requirements of chapter 213.~~ If  
257 the Auditor General Department of Revenue determines that the  
258 distributions pursuant to certification under this section have  
259 not been expended as required by this section, the Auditor  
260 General shall notify the Department of Revenue, which it may

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261 | pursue recovery of such funds pursuant to the laws and rules  
262 | governing the assessment of taxes.

263 |       Section 3. This act shall take effect July 1, 2014.