

By the Committee on Fiscal Resource and Senator Bronson

314-2185A-99

1 A bill to be entitled
 2 An act relating to the World Bowling Village
 3 facility; amending s. 212.20, F.S.; providing
 4 for distribution of a portion of revenues from
 5 the tax on sales, use, and other transactions
 6 to such facility; creating s. 288.1171, F.S.;
 7 providing for certification of such facility by
 8 the Office of Tourism, Trade, and Economic
 9 Development of the Executive Office of the
 10 Governor; providing requirements for
 11 certification; providing for use of the funds
 12 distributed to the facility; requiring
 13 specified notice; providing a time limit for
 14 opening the facility; specifying when
 15 distribution of funds begins; providing for
 16 audits by the Department of Revenue; providing
 17 for periodic recertification; abating or
 18 reducing funding under certain circumstances;
 19 providing for the creation of new Florida jobs;
 20 providing an effective date.

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 22 WHEREAS, the World Bowling Village would contain the
 23 world headquarters of Bowling, Inc., a not-for-profit
 24 consortium of major bowling organizations, which would create
 25 new jobs for the State of Florida, and

26 WHEREAS, the World Bowling Village would receive
 27 national and international media promotion and attention to
 28 the extent of promoting the quality of life in Florida so as
 29 to attract national and international tourists and
 30 sports-related industry, and

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1 WHEREAS, additional generated tourism has a positive
2 impact on both the taxes and economy of the state and
3 additional economic development enhances employment
4 opportunities for Florida citizens as well as expanding the
5 tax base, and

6 WHEREAS, the Florida Legislature has directed the
7 Office of Tourism, Trade, and Economic Development to guide,
8 stimulate, and promote the sports industry in the state, and

9 WHEREAS, the establishment of a World Bowling Village
10 facility would, in addition to educational and job opportunity
11 enhancement, accomplish the goals established for sports
12 promotion in the state, NOW, THEREFORE,

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

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16 Section 1. Paragraph (f) of subsection (6) of section
17 212.20, Florida Statutes, 1998 Supplement, is amended to read:

18 212.20 Funds collected, disposition; additional powers
19 of department; operational expense; refund of taxes
20 adjudicated unconstitutionally collected.--

21 (6) Distribution of all proceeds under this chapter
22 shall be as follows:

23 (f) The proceeds of all other taxes and fees imposed
24 pursuant to this chapter shall be distributed as follows:

25 1. In any fiscal year, the greater of \$500 million,
26 minus an amount equal to 4.6 percent of the proceeds of the
27 taxes collected pursuant to chapter 201, or 5 percent of all
28 other taxes and fees imposed pursuant to this chapter shall be
29 deposited in monthly installments into the General Revenue
30 Fund.

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1 2. Two-tenths of one percent shall be transferred to
2 the Solid Waste Management Trust Fund.

3 3. After the distribution under subparagraphs 1. and
4 2., 9.653 percent of the amount remitted by a sales tax dealer
5 located within a participating county pursuant to s. 218.61
6 shall be transferred into the Local Government Half-cent Sales
7 Tax Clearing Trust Fund.

8 4. After the distribution under subparagraphs 1., 2.,
9 and 3., 0.054 percent shall be transferred to the Local
10 Government Half-cent Sales Tax Clearing Trust Fund and
11 distributed pursuant to s. 218.65.

12 5. Of the remaining proceeds:

13 a. Beginning July 1, 1992, \$166,667 shall be
14 distributed monthly by the department to each applicant that
15 has been certified as a "facility for a new professional
16 sports franchise" or a "facility for a retained professional
17 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
18 distributed monthly by the department to each applicant that
19 has been certified as a "new spring training franchise
20 facility" pursuant to s. 288.1162. Distributions shall begin
21 60 days following such certification and shall continue for 30
22 years. Nothing contained herein shall be construed to allow an
23 applicant certified pursuant to s. 288.1162 to receive more in
24 distributions than actually expended by the applicant for the
25 public purposes provided for in s. 288.1162(7). However, a
26 certified applicant shall receive distributions up to the
27 maximum amount allowable and undistributed under this section
28 for additional renovations and improvements to the facility
29 for the franchise without additional certification.

30 b. Beginning 30 days after notice by the Office of
31 Tourism, Trade, and Economic Development to the Department of

1 Revenue that an applicant has been certified as the
2 professional golf hall of fame pursuant to s. 288.1168 and is
3 open to the public, \$166,667 shall be distributed monthly, for
4 up to 300 months, to the applicant.

5 c. Beginning 30 days after notice by the Department of
6 Commerce to the Department of Revenue that the applicant has
7 been certified as the International Game Fish Association
8 World Center facility pursuant to s. 288.1169, and the
9 facility is open to the public, \$83,333 shall be distributed
10 monthly, for up to 180 months, to the applicant. This
11 distribution is subject to reduction pursuant to s. 288.1169.

12 d. Beginning 30 days after notice by the Office of
13 Tourism, Trade, and Economic Development to the Department of
14 Revenue that the applicant has been certified as the World
15 Bowling Village facility pursuant to s. 288.1171, and the
16 facility is open to the public, \$166,667 shall be distributed
17 monthly, for up to 240 months, to the applicant. This
18 distribution is subject to reduction pursuant to s. 288.1171.

19 6. All other proceeds shall remain with the General
20 Revenue Fund.

21 Section 2. Section 288.1171, Florida Statutes, is
22 created to read:

23 288.1171 World Bowling Village facility; duties.--

24 (1) The Office of Tourism, Trade, and Economic
25 Development shall serve as the state agency for screening
26 applicants for state funding pursuant to s. 212.20 and for
27 certifying one applicant as the World Bowling Village facility
28 in the state.

29 (2) Prior to certifying the World Bowling Village
30 facility, the Office of Tourism, Trade, and Economic
31 Development must determine that:

1 (a) The World Bowling Village facility is a bowling
2 complex consisting of bowling lanes, stadium seating, offices,
3 a national training center, and a research and development
4 center.

5 (b) The applicant is a unit of local government as
6 defined in s. 218.369 or a private sector group that has
7 contracted to construct or operate the World Bowling Village
8 facility on land owned by a unit of local government.

9 (c) The municipality in which the World Bowling
10 Village facility is located, or the county if the facility is
11 located in an unincorporated area, has certified by resolution
12 after a public hearing that the application serves a public
13 purpose.

14 (d) There is an independent analysis or study, using
15 methodology approved by the Office of Tourism, Trade, and
16 Economic Development, which demonstrates that the amount of
17 the revenues generated by the taxes imposed under chapter 212
18 with respect to the use and operation of the World Bowling
19 Village facility will equal or exceed \$2 million annually.

20 (e) Documentation exists that demonstrates that the
21 applicant has provided, is capable of providing, or has
22 financial or other commitments to provide more than one-half
23 of the costs incurred or related to the improvement and
24 development of the facility.

25 (f) The application is signed by an official senior
26 executive of the applicant and is notarized according to
27 Florida law providing for penalties for falsification.

28 (3) The applicant may use funds provided pursuant to
29 s. 212.20 for the public purpose of paying for the
30 construction, reconstruction, renovation, furnishings,
31 equipment, or operation of the World Bowling Village facility,

1 or to pay or pledge for payment of debt service on, or to fund
2 debt service reserve funds, arbitrage rebate obligations, or
3 other amounts payable with respect to, bonds issued for the
4 construction, reconstruction, build-out, or renovation of the
5 facility or for the reimbursement of such costs or the
6 refinancing of bonds issued for such purpose.

7 (4) Upon determining that an applicant is or is not
8 certifiable, the Office of Tourism, Trade, and Economic
9 Development shall notify the applicant of his or her status by
10 means of an official letter. If certifiable, the Office of
11 Tourism, Trade, and Economic Development shall notify the
12 executive director of the Department of Revenue and the
13 applicant of such certification by means of an official letter
14 granting certification. From the date of such certification,
15 the applicant shall have 5 years to open the World Bowling
16 Village facility to the public and notify the Office of
17 Tourism, Trade, and Economic Development of such opening. The
18 Department of Revenue shall not begin distributing funds until
19 30 days following notice by the Office of Tourism, Trade, and
20 Economic Development that the World Bowling Village facility
21 is open to the public.

22 (5) The Department of Revenue may audit as provided in
23 s. 213.34 to verify that the distributions under this section
24 have been expended as required by this section.

25 (6) The Office of Tourism, Trade, and Economic
26 Development must recertify every 10 years that the facility is
27 open and is meeting the minimum projections for sales tax
28 revenues as required at the time of original certification.
29 If the facility is not certified as meeting the minimum
30 projections, then funding will be abated until certification
31 criteria are met. If the project fails to generate \$2 million

1 of annual revenues pursuant to paragraph (2)(d), the
2 distribution of revenues pursuant to s. 212.20(6)(f)5.d. shall
3 be reduced to an amount equal to \$166,667 multiplied by a
4 fraction, the numerator of which is the actual revenues
5 generated and the denominator of which is \$2 million. Such
6 reduction shall remain in effect until revenues generated by
7 the project in a 12-month period equal or exceed \$2 million.

8 Section 3. (1) In order to qualify for the
9 distribution pursuant to section 212.20(6)5.d., Florida
10 Statutes, the World Bowling Village must create at least 30
11 new Florida jobs. For the purpose of this section, the term
12 "new Florida job" means a position filled with an existing
13 Florida resident.

14 (2) The Office of Tourism, Trade, and Economic
15 Development shall:

16 (a) Document the number of new Florida jobs created by
17 the World Bowling Village; and

18 (b) Once 30 new Florida jobs have been created and
19 documented, certify such to the Department of Revenue.

20 Section 4. This act shall take effect July 1, 1999.

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22 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
23 COMMITTEE SUBSTITUTE FOR
24 SB 1626

25 The committee substitute provides that in order to qualify for
26 the sales tax distribution, the World Bowling Village must
27 create at least 30 new Florida jobs. The term "new Florida
28 Florida resident. OTTED must document the number of "new
29 Florida jobs" created by the World Bowling Village and once 30
30 "new Florida jobs" have been created and document, certify to
31 the Department of Revenue.