${\bf By}$ the Committee on Comprehensive Planning, Local and Military Affairs; and Senator Kurth

316-1874-99

1	A bill to be entitled
2	An act relating to spring training franchise
3	facilities; amending s. 125.0104, F.S.;
4	defining the term "retained spring training
5	franchise"; providing that the additional local
6	option tourist development taxes presently
7	authorized to finance the construction or
8	renovation of a professional sports franchise
9	facility may also be used to finance the
10	acquisition, construction, or renovation of a
11	retained spring training franchise facility;
12	correcting a reference; providing for an
13	appropriation under certain conditions;
14	providing an effective date.
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16	Be It Enacted by the Legislature of the State of Florida:
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18	Section 1. Paragraph (b) of subsection (2), paragraphs
19	(1) and (n) of subsection (3), and paragraph (d) of subsection
20	(5) of section 125.0104, Florida Statutes, 1998 Supplement,
21	are amended to read:
22	125.0104 Tourist development tax; procedure for
23	levying; authorized uses; referendum; enforcement
24	(2) APPLICATION; DEFINITIONS
25	(b) DefinitionsFor purposes of this section:
26	1. "Promotion" means marketing or advertising designed
27	to increase tourist-related business activities.
28	2. "Tourist" means a person who participates in trade
29	or recreation activities outside the county of his or her
30	permanent residence or who rents or leases transient

31 accommodations as described in paragraph (3)(a).

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- 3. "Retained spring training franchise" means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.
 - TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE. --
- (1) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:
- 1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- 3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4)(a) through (d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

- (n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (1) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to pay the debt service on bonds issued to finance:
- 1. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.
- 2. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional

sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

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A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of that facility. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

- (5) AUTHORIZED USES OF REVENUE. --
- (d) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(1) or paragraph $(3)\underline{(n)}(0)$ or paragraph (a), paragraph (b), or paragraph (c) of this subsection is expressly prohibited.

Section 2. There is appropriated to any county from the General Revenue Fund \$7.5 million to be used for the

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acquisition, construction, reconstruction, or renovation of
    any privately owned spring training franchise facility, with
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   half of the funds in fiscal year 1999-2000 and the remaining
    half in fiscal year 2000-2001. No funds shall be released
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    until the Office of Tourism, Trade, and Economic Development
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    determines that a unit of local government, as defined in
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    section 218.369, Florida Statutes, is responsible for the
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    acquisition, construction, management, or operation of the
    spring training franchise facility or holds title to the
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    property on which the retained spring training facility is
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    located; that the applicant has a verified copy of a signed
    agreement with a retained spring training franchise for the
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    use of the facility for a term of at least 15 years; that the
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    applicant has a financial commitment to provide 50 percent or
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    more of the funds required by an agreement for the use of the
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    facility by the retained spring training franchise; and that
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    the applicant has projections, verified by the Office of
    Tourism, Trade, and Economic Development, which demonstrate
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    that the retained facility will attract a paid attendance of
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    at least 50,000 annually.
           Section 3. This act shall take effect July 1, 1999.
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1	STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2	COMMITTEE SUBSTITUTE FOR <u>Senate Bill 1940</u>
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4	The CS differs from the bill in the following ways:
5	Deletes sections 2 and 3, which provided a monthly distribution from state sales taxes for qualified retained
6	spring training franchise facilities;
7	Includes a definition of retained spring training franchise in s. 125.0104, F.S.;
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9	Appropriates to any county from General Revenue \$7.5 million, under certain conditions, to be used for the acquisition, construction, reconstruction, or renovation of any privately
10	owned spring traiing franchise facility.
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