

By the Committee on Tourism and Representative Sembler

1 A bill to be entitled
2 An act relating to retained spring training
3 franchise facilities; amending s. 125.0104,
4 F.S.; defining "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 an effective
13 date.

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

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17 Section 1. Paragraph (b) of subsection (2), paragraphs
18 (1) and (n) of subsection (3), and paragraph (d) of subsection
19 (5) of section 125.0104, Florida Statutes, 1998 Supplement,
20 are amended to read:

21 125.0104 Tourist development tax; procedure for
22 levying; authorized uses; referendum; enforcement.--

23 (2) APPLICATION; DEFINITIONS.--

24 (b) Definitions.--For purposes of this section:

25 1. "Promotion" means marketing or advertising designed
26 to increase tourist-related business activities.

27 2. "Tourist" means a person who participates in trade
28 or recreation activities outside the county of his or her
29 permanent residence or who rents or leases transient
30 accommodations as described in paragraph (3)(a).

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1 3. "Retained spring training franchise" means a spring
2 training franchise that had a location in this state on or
3 before December 31, 1998, and that has continuously remained
4 at that location for at least the 10 years preceding that
5 date.

6 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

7 (1) In addition to any other tax which is imposed
8 pursuant to this section, a county may impose up to an
9 additional 1-percent tax on the exercise of the privilege
10 described in paragraph (a) by majority vote of the governing
11 board of the county in order to:

12 1. Pay the debt service on bonds issued to finance the
13 construction, reconstruction, or renovation of a professional
14 sports franchise facility, or the acquisition, construction,
15 reconstruction, or renovation of a retained spring training
16 franchise facility, either publicly owned and operated, or
17 publicly owned and operated by the owner of a professional
18 sports franchise or other lessee with sufficient expertise or
19 financial capability to operate such facility, and to pay the
20 planning and design costs incurred prior to the issuance of
21 such bonds.

22 2. Pay the debt service on bonds issued to finance the
23 construction, reconstruction, or renovation of a convention
24 center, and to pay the planning and design costs incurred
25 prior to the issuance of such bonds.

26 3. Pay the operation and maintenance costs of a
27 convention center for a period of up to 10 years. Only
28 counties that have elected to levy the tax for the purposes
29 authorized in subparagraph 2. may use the tax for the purposes
30 enumerated in this subparagraph.

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1 The provision of paragraph (b) which prohibits any county
2 authorized to levy a convention development tax pursuant to s.
3 212.0305 from levying more than the 2-percent tax authorized
4 by this section, and the provisions of paragraphs (4)(a)
5 through (d), shall not apply to the additional tax authorized
6 in this paragraph. The effective date of the levy and
7 imposition of the tax authorized under this paragraph shall be
8 the first day of the second month following approval of the
9 ordinance by the governing board or the first day of any
10 subsequent month as may be specified in the ordinance. A
11 certified copy of such ordinance shall be furnished by the
12 county to the Department of Revenue within 10 days after
13 approval of such ordinance.

14 (n) In addition to any other tax that is imposed under
15 this section, a county that has imposed the tax under
16 paragraph (1) may impose an additional tax that is no greater
17 than 1 percent on the exercise of the privilege described in
18 paragraph (a) by a majority plus one vote of the membership of
19 the board of county commissioners in order to pay the debt
20 service on bonds issued to finance:

21 1. The construction, reconstruction, or renovation of
22 a facility either publicly owned and operated, or publicly
23 owned and operated by the owner of a professional sports
24 franchise or other lessee with sufficient expertise or
25 financial capability to operate such facility, and to pay the
26 planning and design costs incurred prior to the issuance of
27 such bonds for a new professional sports franchise as defined
28 in s. 288.1162.

29 2. The acquisition, construction, reconstruction, or
30 renovation of a facility either publicly owned and operated,
31 or publicly owned and operated by the owner of a professional

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

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6 A county that imposes the tax authorized in this paragraph may
7 not expend any ad valorem tax revenues for the acquisition,
8 construction, reconstruction, or renovation of that facility.

9 The provision of paragraph (b) which prohibits any county
10 authorized to levy a convention development tax pursuant to s.
11 212.0305 from levying more than the 2-percent tax authorized
12 by this section shall not apply to the additional tax
13 authorized by this paragraph in counties which levy convention
14 development taxes pursuant to s. 212.0305(4)(a). Subsection
15 (4) does not apply to the adoption of the additional tax
16 authorized in this paragraph. The effective date of the levy
17 and imposition of the tax authorized under this paragraph is
18 the first day of the second month following approval of the
19 ordinance by the board of county commissioners or the first
20 day of any subsequent month specified in the ordinance. A
21 certified copy of such ordinance shall be furnished by the
22 county to the Department of Revenue within 10 days after
23 approval of the ordinance.

24 (5) AUTHORIZED USES OF REVENUE.--

25 (d) Any use of the local option tourist development
26 tax revenues collected pursuant to this section for a purpose
27 not expressly authorized by paragraph (3)(1) or paragraph
28 (3)(n)~~(o)~~ or paragraph (a), paragraph (b), or paragraph (c) of
29 this subsection is expressly prohibited.

30 Section 2. This act shall take effect July 1, 1999.

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