

hbd-27

Bill No. HB 163, 1st Eng.

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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Representative(s) Barreiro offered the following:

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**Amendment (with title amendment)**

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On page 9, between lines 28 and 29,

14

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insert:

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Section 4. Effective July 1, 2001, if section 35 of chapter 2000-260, Laws of Florida, is repealed by section 58 of said chapter, paragraph (e) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

17

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20

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

21

22

23

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

24

25

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

26

27

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter shall be

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1 deposited in monthly installments into the General Revenue  
2 Fund.

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

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

10           4. After the distribution under subparagraphs 1., 2.,  
11 and 3., 0.065 percent shall be transferred to the Local  
12 Government Half-cent Sales Tax Clearing Trust Fund and  
13 distributed pursuant to s. 218.65.

14           5. For proceeds received after July 1, 2000, and after  
15 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
16 percent of the available proceeds pursuant to this paragraph  
17 shall be transferred monthly to the Revenue Sharing Trust Fund  
18 for Counties pursuant to s. 218.215.

19           6. For proceeds received after July 1, 2000, and after  
20 the distributions under subparagraphs 1., 2., 3., and 4.,  
21 1.0715 percent of the available proceeds pursuant to this  
22 paragraph shall be transferred monthly to the Revenue Sharing  
23 Trust Fund for Municipalities pursuant to s. 218.215. If the  
24 total revenue to be distributed pursuant to this subparagraph  
25 is at least as great as the amount due from the Revenue  
26 Sharing Trust Fund for Municipalities and the Municipal  
27 Financial Assistance Trust Fund in state fiscal year  
28 1999-2000, no municipality shall receive less than the amount  
29 due from the Revenue Sharing Trust Fund for Municipalities and  
30 the Municipal Financial Assistance Trust Fund in state fiscal  
31 year 1999-2000. If the total proceeds to be distributed are

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1 less than the amount received in combination from the Revenue  
 2 Sharing Trust Fund for Municipalities and the Municipal  
 3 Financial Assistance Trust Fund in state fiscal year  
 4 1999-2000, each municipality shall receive an amount  
 5 proportionate to the amount it was due in state fiscal year  
 6 1999-2000.

7           7. Of the remaining proceeds:  
 8           a. Beginning July 1, 2000, and in each fiscal year  
 9 thereafter, the sum of \$29,915,500 shall be divided into as  
 10 many equal parts as there are counties in the state, and one  
 11 part shall be distributed to each county. The distribution  
 12 among the several counties shall begin each fiscal year on or  
 13 before January 5th and shall continue monthly for a total of 4  
 14 months. If a local or special law required that any moneys  
 15 accruing to a county in fiscal year 1999-2000 under the  
 16 then-existing provisions of s. 550.135 be paid directly to the  
 17 district school board, special district, or a municipal  
 18 government, such payment shall continue until such time that  
 19 the local or special law is amended or repealed. The state  
 20 covenants with holders of bonds or other instruments of  
 21 indebtedness issued by local governments, special districts,  
 22 or district school boards prior to July 1, 2000, that it is  
 23 not the intent of this subparagraph to adversely affect the  
 24 rights of those holders or relieve local governments, special  
 25 districts, or district school boards of the duty to meet their  
 26 obligations as a result of previous pledges or assignments or  
 27 trusts entered into which obligated funds received from the  
 28 distribution to county governments under then-existing s.  
 29 550.135. This distribution specifically is in lieu of funds  
 30 distributed under s. 550.135 prior to July 1, 2000.

31           b. The department shall distribute \$166,667 monthly

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1 pursuant to s. 288.1162 to each applicant that has been  
2 certified as a "facility for a new professional sports  
3 franchise" or a "facility for a retained professional sports  
4 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
5 distributed monthly by the department to each applicant that  
6 has been certified as a "facility for a retained spring  
7 training franchise" pursuant to s. 288.1162; however, not more  
8 than \$208,335 may be distributed monthly in the aggregate to  
9 all certified facilities for a retained spring training  
10 franchise. Distributions shall begin 60 days following such  
11 certification and shall continue for not more than 30 years.  
12 Nothing contained in this paragraph shall be construed to  
13 allow an applicant certified pursuant to s. 288.1162 to  
14 receive more in distributions than actually expended by the  
15 applicant for the public purposes provided for in s.  
16 288.1162(6). However, a certified applicant is entitled to  
17 receive distributions up to the maximum amount allowable and  
18 undistributed under this section for additional renovations  
19 and improvements to the facility for the franchise without  
20 additional certification.

21 c. Beginning 30 days after notice by the Office of  
22 Tourism, Trade, and Economic Development to the Department of  
23 Revenue that an applicant has been certified as the  
24 professional golf hall of fame pursuant to s. 288.1168 and is  
25 open to the public, \$166,667 shall be distributed monthly, for  
26 up to 300 months, to the applicant.

27 d. Beginning 30 days after notice by the Office of  
28 Tourism, Trade, and Economic Development to the Department of  
29 Revenue that the applicant has been certified as the  
30 International Game Fish Association World Center facility  
31 pursuant to s. 288.1169, and the facility is open to the

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1 public, \$83,333 shall be distributed monthly, for up to 168  
2 months, to the applicant. This distribution is subject to  
3 reduction pursuant to s. 288.1169. A lump sum payment of  
4 \$999,996 shall be made, after certification and before July 1,  
5 2000.

6 e. Beginning 30 days after notice by the Office of  
7 Tourism, Trade, and Economic Development to the Department of  
8 Revenue that the applicant has been certified as a motorsports  
9 entertainment complex pursuant to s. 288.1170 and is open to  
10 the public, an amount not to exceed \$166,667 shall be  
11 distributed monthly to the applicant. Distributions shall  
12 continue for 30 years.

13 8. All other proceeds shall remain with the General  
14 Revenue Fund.

15 Section 5. Effective July 1, 2001, if section 35 of  
16 chapter 2000-260, Laws of Florida, is not repealed by section  
17 58 of said chapter, paragraph (e) of subsection (6) of section  
18 212.20, Florida Statutes, is amended to read:

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

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

24 (e) The proceeds of all other taxes and fees imposed  
25 pursuant to this chapter or remitted pursuant to s.  
26 202.18(1)(b) and (2)(b) shall be distributed as follows:

27 1. In any fiscal year, the greater of \$500 million,  
28 minus an amount equal to 4.6 percent of the proceeds of the  
29 taxes collected pursuant to chapter 201, or 5 percent of all  
30 other taxes and fees imposed pursuant to this chapter or  
31 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be

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6 2., 9.653 percent of the amount remitted by a sales tax dealer  
7 located within a participating county pursuant to s. 218.61  
8 shall be transferred into the Local Government Half-cent Sales  
9 Tax Clearing Trust Fund.

10           4. After the distribution under subparagraphs 1., 2.,  
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13 distributed pursuant to s. 218.65.

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23 Trust Fund for Municipalities pursuant to s. 218.215. If the  
24 total revenue to be distributed pursuant to this subparagraph  
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26 Sharing Trust Fund for Municipalities and the Municipal  
27 Financial Assistance Trust Fund in state fiscal year  
28 1999-2000, no municipality shall receive less than the amount  
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17 district school board, special district, or a municipal  
18 government, such payment shall continue until such time that  
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21 indebtedness issued by local governments, special districts,  
22 or district school boards prior to July 1, 2000, that it is  
23 not the intent of this subparagraph to adversely affect the  
24 rights of those holders or relieve local governments, special  
25 districts, or district school boards of the duty to meet their  
26 obligations as a result of previous pledges or assignments or  
27 trusts entered into which obligated funds received from the  
28 distribution to county governments under then-existing s.  
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30 distributed under s. 550.135 prior to July 1, 2000.

31           b. The department shall distribute \$166,667 monthly

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1 pursuant to s. 288.1162 to each applicant that has been  
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14 receive more in distributions than actually expended by the  
15 applicant for the public purposes provided for in s.  
16 288.1162(6). However, a certified applicant is entitled to  
17 receive distributions up to the maximum amount allowable and  
18 undistributed under this section for additional renovations  
19 and improvements to the facility for the franchise without  
20 additional certification.

21 c. Beginning 30 days after notice by the Office of  
22 Tourism, Trade, and Economic Development to the Department of  
23 Revenue that an applicant has been certified as the  
24 professional golf hall of fame pursuant to s. 288.1168 and is  
25 open to the public, \$166,667 shall be distributed monthly, for  
26 up to 300 months, to the applicant.

27 d. Beginning 30 days after notice by the Office of  
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2 months, to the applicant. This distribution is subject to  
3 reduction pursuant to s. 288.1169. A lump sum payment of  
4 \$999,996 shall be made, after certification and before July 1,  
5 2000.

6 e. Beginning 30 days after notice by the Office of  
7 Tourism, Trade, and Economic Development to the Department of  
8 Revenue that the applicant has been certified as a motorsports  
9 entertainment complex pursuant to s. 288.1170 and is open to  
10 the public, an amount not to exceed \$166,667 shall be  
11 distributed monthly to the applicant. Distributions shall  
12 continue for 30 years.

13 8. All other proceeds shall remain with the General  
14 Revenue Fund.

15 Section 6. Effective July 1, 2001, section 288.1170,  
16 Florida Statutes, is created to read:

17 288.1170 Motorsports entertainment complex;  
18 definitions; certification; duties.--

19 (1) As used in this section, the following terms shall  
20 have the following meanings:

21 (a) "Applicant" means the owner of a motorsports  
22 entertainment complex.

23 (b) "Motorsports entertainment complex" means a  
24 closed-course racing facility, with ancillary grounds and  
25 facilities, which:

26 1. Has not fewer than 70,000 permanent seats for race  
27 patrons.

28 2. Has not fewer than 7 scheduled days of motorsports  
29 events each calendar year.

30 3. Has paid admissions of more than 200,000 annually.

31 4. Serves food at the facility during sanctioned

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1 motorsports races.

2 5. Engages in tourism promotion.

3 (c) "Motorsports event" means a motorsports race and  
4 its ancillary activities, which have been sanctioned by a  
5 sanctioning body.

6 (d) "Office" means the Office of Tourism, Trade, and  
7 Economic Development of the Executive Office of the Governor.

8 (e) "Owner" means a person who owns or operates a  
9 motorsports entertainment complex, or a person who leases a  
10 motorsports entertainment complex or the land on which a  
11 motorsports entertainment complex is located from the Federal  
12 Government, the state, or a county, municipality, or special  
13 district, and operates the motorsports entertainment complex.

14 (f) "Sanctioning body" means the American Motorcycle  
15 Association (AMA), Championship Auto Racing Teams (CART),  
16 Grand American Road Racing Association (Grand Am), Indy Racing  
17 League (IRL), National Association for Stock Car Auto Racing  
18 (NASCAR), National Hot Rod Association (NHRA), Professional  
19 Sportscar Racing (PSR), Sports Car Club of America (SCCA),  
20 United States Auto Club (USAC), or any successor organization,  
21 or any other nationally recognized governing body of  
22 motorsports that establishes an annual schedule of motorsports  
23 events and grants rights to conduct such events, has  
24 established and administers rules and regulations governing  
25 all participants involved in such events and all persons  
26 conducting such events, and requires certain liability  
27 assurances, including insurance.

28 (g) "Unit of local government" has the meaning  
29 ascribed in s. 218.369.

30 (2) The Office of Tourism, Trade, and Economic  
31 Development shall serve as the state agency for screening

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1 applicants for state funding pursuant to s. 212.20 and for  
2 certifying an applicant as a motorsports entertainment  
3 complex. The office shall develop and adopt rules for the  
4 receipt and processing of applications for funding pursuant to  
5 s. 212.20. The office shall make a determination regarding  
6 any application filed by an applicant not later than 120 days  
7 after the application is filed.

8 (3) Prior to certifying an applicant as a motorsports  
9 entertainment complex, the office must determine that:

10 (a) A unit of local government holds title to the land  
11 on which the motorsports entertainment complex is located,  
12 holds title to the motorsports entertainment complex, or is  
13 responsible for the construction, management, and operation of  
14 the motorsports entertainment complex.

15 (b) Seven scheduled days of motorsports events were  
16 held at the motorsports entertainment complex in the most  
17 recently completed calendar year or seven scheduled days of  
18 motorsports events are scheduled to be held at the motorsports  
19 entertainment complex in the calendar year which begins after  
20 the submission of the application. The applicant shall submit  
21 certifications from the appropriate officials of the relevant  
22 sanctioning bodies that such sanctioned motorsports events  
23 were or will be held at the motorsports entertainment complex.

24 (c) The applicant has an independent analysis or  
25 study, verified by the office, which demonstrates that the  
26 motorsports entertainment complex will attract, or in the most  
27 recently completed calendar year has attracted, paid  
28 attendance of more than 200,000 annually.

29 (d) The applicant has an independent analysis or  
30 study, verified by the office, which demonstrates that the  
31 amount of the revenues generated by the taxes imposed under

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1 chapter 212 with respect to the use and operation of the  
2 motorsports entertainment complex is consistent with the  
3 provisions of this act.

4 (e) The municipality in which the motorsports  
5 entertainment complex is located, or the county if the  
6 motorsports entertainment complex is located in an  
7 unincorporated area, has certified by resolution after a  
8 public hearing that the application serves a public purpose.

9 (f) The motorsports entertainment complex is located  
10 in a county defined in s. 125.011(1).

11 (4) Upon determining that an applicant meets the  
12 requirements of subsection (3), the office shall notify the  
13 applicant and the executive director of the Department of  
14 Revenue of such certification by means of an official letter  
15 granting certification. If the applicant fails to meet the  
16 certification requirements of subsection (3), the office shall  
17 notify the applicant not later than 10 days following such  
18 determination.

19 (5) The office must recertify each year that the  
20 motorsports entertainment complex continues to generate  
21 sufficient sales tax revenues annually as required pursuant to  
22 paragraph (3)(d).

23 (6) No motorsports entertainment complex which has  
24 been previously certified under this section and has received  
25 funding under such certification shall be eligible for any  
26 additional certification.

27 (7) An applicant certified as a motorsports  
28 entertainment complex may use funds provided pursuant to s.  
29 212.20 only for the following public purposes:

30 (a) Paying for the construction, reconstruction,  
31 expansion, or renovation of a motorsports entertainment

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1 complex.

2 (b) Paying debt service reserve funds, arbitrage  
3 rebate obligations, or other amounts payable with respect to  
4 bonds issued for the construction, reconstruction, expansion,  
5 or renovation of the motorsports entertainment complex or for  
6 the reimbursement of such costs or the refinancing of bonds  
7 issued for such purposes.

8 (c) Paying for construction, reconstruction,  
9 expansion, or renovation of transportation or other  
10 infrastructure improvements related to, necessary for, or  
11 appurtenant to the motorsports entertainment complex,  
12 including, without limitation, paying debt service reserve  
13 funds, arbitrage rebate obligations, or other amounts payable  
14 with respect to bonds issued for the construction,  
15 reconstruction, expansion, or renovation of such  
16 transportation or other infrastructure improvements, and for  
17 the reimbursement of such costs or the refinancing of bonds  
18 issued for such purposes.

19 (d) Paying for programs of advertising and promotion  
20 of or related to the motorsports entertainment complex or the  
21 municipality in which the motorsports entertainment complex is  
22 located, or the county if the motorsports entertainment  
23 complex is located in an unincorporated area, provided such  
24 programs of advertising and promotion are designed to increase  
25 paid attendance at the motorsports entertainment complex or  
26 increase tourism in or promote the economic development of the  
27 community in which the motorsports entertainment complex is  
28 located.

29 (8) The Department of Revenue may audit, as provided  
30 in s. 213.34, to verify that the distributions pursuant to  
31 this section have been expended as required in this section.

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1 Such information is subject to the confidentiality  
 2 requirements of chapter 213. If the Department of Revenue  
 3 determines that the distributions pursuant to this section  
 4 have not been expended as required by this section, it may  
 5 pursue recovery of such funds pursuant to the laws and rules  
 6 governing the assessment of taxes.

7  
 8  
 9 ===== T I T L E A M E N D M E N T =====

10 And the title is amended as follows:

11 On page 1, line 15,

12  
 13 after the semicolon insert:

14 amending s. 212.20, F.S.; providing for  
 15 distribution of a portion of revenues from the  
 16 tax on sales, use, and other transactions to a  
 17 motorsports entertainment complex; creating s.  
 18 288.1170, F.S.; providing definitions;  
 19 providing for certification of such facility by  
 20 the Office of Tourism, Trade, and Economic  
 21 Development of the Executive Office of the  
 22 Governor; providing requirements for  
 23 certification; requiring specified notice;  
 24 providing for annual recertification; providing  
 25 for use of the funds distributed to a  
 26 motorsports entertainment complex; providing  
 27 for audits by the Department of Revenue;

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 31