

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Johnson offered the following:

**Amendment to Senate Amendment (801068) (with title amendment)**

On page 1, between lines 16 and 17,

insert:

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 If section 35 of chapter 2000-260, Laws of Florida, is repealed by section 58 of said chapter, paragraph (e) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

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

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

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

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

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1 other taxes and fees imposed pursuant to this chapter shall be  
2 deposited in monthly installments into the General Revenue  
3 Fund.

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

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

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

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

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

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1 year 1999-2000. If the total proceeds to be distributed are  
2 less than the amount received in combination from the Revenue  
3 Sharing Trust Fund for Municipalities and the Municipal  
4 Financial Assistance Trust Fund in state fiscal year  
5 1999-2000, each municipality shall receive an amount  
6 proportionate to the amount it was due in state fiscal year  
7 1999-2000.

8 7. Of the remaining proceeds:

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

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1           b. The department shall distribute \$166,667 monthly  
2 pursuant to s. 288.1162 to each applicant that has been  
3 certified as a "facility for a new professional sports  
4 franchise" or a "facility for a retained professional sports  
5 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
6 distributed monthly by the department to each applicant that  
7 has been certified as a "facility for a retained spring  
8 training franchise" pursuant to s. 288.1162; however, not more  
9 than \$208,335 may be distributed monthly in the aggregate to  
10 all certified facilities for a retained spring training  
11 franchise. Distributions shall begin 60 days following such  
12 certification and shall continue for not more than 30 years.  
13 Nothing contained in this paragraph shall be construed to  
14 allow an applicant certified pursuant to s. 288.1162 to  
15 receive more in distributions than actually expended by the  
16 applicant for the public purposes provided for in s.  
17 288.1162(6). However, a certified applicant is entitled to  
18 receive distributions up to the maximum amount allowable and  
19 undistributed under this section for additional renovations  
20 and improvements to the facility for the franchise without  
21 additional certification.

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

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

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1 pursuant to s. 288.1169, and the facility is open to the  
2 public, \$83,333 shall be distributed monthly, for up to 168  
3 months, to the applicant. This distribution is subject to  
4 reduction pursuant to s. 288.1169. A lump sum payment of  
5 \$999,996 shall be made, after certification and before July 1,  
6 2000.

7 e. Beginning 30 days after notice by the Office of  
8 Tourism, Trade, and Economic Development to the Department of  
9 Revenue that an applicant has been certified as a certified  
10 sports industry economic development project pursuant to s.  
11 288.113, and has generated new sales tax revenues that have  
12 been remitted to the state during the prior twelve months, a  
13 monthly sales tax reimbursement payment in the amount set  
14 forth in the notice by the Office of Tourism, Trade and  
15 Economic Development, based on actual sales tax generated over  
16 a 12-month period, shall be distributed to the applicant until  
17 the certification expires or notice is received by the  
18 department from the Office of Tourism, Trade, and Economic  
19 Development of a change in the applicant's certification  
20 status or in the certified monthly payment amount. The amount  
21 of the monthly sales tax reimbursement distribution shall be  
22 adjusted beginning 30 days after notice by the Office of  
23 Tourism, Trade, and Economic Development that the applicant is  
24 to receive a reduced or increased sales tax reimbursement  
25 payment.

26 8. All other proceeds shall remain with the General  
27 Revenue Fund.

28 Section 2. If section 35 of chapter 2000-260, Laws of  
29 Florida, is not repealed by section 58 of said chapter,  
30 paragraph (e) of subsection (6) of section 212.20, Florida  
31 Statutes, is amended to read:

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1           212.20 Funds collected, disposition; additional powers  
2 of department; operational expense; refund of taxes  
3 adjudicated unconstitutionally collected.--

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

6           (e) The proceeds of all other taxes and fees imposed  
7 pursuant to this chapter or remitted pursuant to s.  
8 202.18(1)(b) and (2)(b) shall be distributed as follows:

9           1. In any fiscal year, the greater of \$500 million,  
10 minus an amount equal to 4.6 percent of the proceeds of the  
11 taxes collected pursuant to chapter 201, or 5 percent of all  
12 other taxes and fees imposed pursuant to this chapter or  
13 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
14 deposited in monthly installments into the General Revenue  
15 Fund.

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

18           3. After the distribution under subparagraphs 1. and  
19 2., 9.653 percent of the amount remitted by a sales tax dealer  
20 located within a participating county pursuant to s. 218.61  
21 shall be transferred into the Local Government Half-cent Sales  
22 Tax Clearing Trust Fund.

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

27           5. For proceeds received after July 1, 2000, and after  
28 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
29 percent of the available proceeds pursuant to this paragraph  
30 shall be transferred monthly to the Revenue Sharing Trust Fund  
31 for Counties pursuant to s. 218.215.

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1           6. For proceeds received after July 1, 2000, and after  
2 the distributions under subparagraphs 1., 2., 3., and 4.,  
3 1.0715 percent of the available proceeds pursuant to this  
4 paragraph shall be transferred monthly to the Revenue Sharing  
5 Trust Fund for Municipalities pursuant to s. 218.215. If the  
6 total revenue to be distributed pursuant to this subparagraph  
7 is at least as great as the amount due from the Revenue  
8 Sharing Trust Fund for Municipalities and the Municipal  
9 Financial Assistance Trust Fund in state fiscal year  
10 1999-2000, no municipality shall receive less than the amount  
11 due from the Revenue Sharing Trust Fund for Municipalities and  
12 the Municipal Financial Assistance Trust Fund in state fiscal  
13 year 1999-2000. If the total proceeds to be distributed are  
14 less than the amount received in combination from the Revenue  
15 Sharing Trust Fund for Municipalities and the Municipal  
16 Financial Assistance Trust Fund in state fiscal year  
17 1999-2000, each municipality shall receive an amount  
18 proportionate to the amount it was due in state fiscal year  
19 1999-2000.

20           7. Of the remaining proceeds:

21           a. Beginning July 1, 2000, and in each fiscal year  
22 thereafter, the sum of \$29,915,500 shall be divided into as  
23 many equal parts as there are counties in the state, and one  
24 part shall be distributed to each county. The distribution  
25 among the several counties shall begin each fiscal year on or  
26 before January 5th and shall continue monthly for a total of 4  
27 months. If a local or special law required that any moneys  
28 accruing to a county in fiscal year 1999-2000 under the  
29 then-existing provisions of s. 550.135 be paid directly to the  
30 district school board, special district, or a municipal  
31 government, such payment shall continue until such time that

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1 the local or special law is amended or repealed. The state  
2 covenants with holders of bonds or other instruments of  
3 indebtedness issued by local governments, special districts,  
4 or district school boards prior to July 1, 2000, that it is  
5 not the intent of this subparagraph to adversely affect the  
6 rights of those holders or relieve local governments, special  
7 districts, or district school boards of the duty to meet their  
8 obligations as a result of previous pledges or assignments or  
9 trusts entered into which obligated funds received from the  
10 distribution to county governments under then-existing s.  
11 550.135. This distribution specifically is in lieu of funds  
12 distributed under s. 550.135 prior to July 1, 2000.

13 b. The department shall distribute \$166,667 monthly  
14 pursuant to s. 288.1162 to each applicant that has been  
15 certified as a "facility for a new professional sports  
16 franchise" or a "facility for a retained professional sports  
17 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
18 distributed monthly by the department to each applicant that  
19 has been certified as a "facility for a retained spring  
20 training franchise" pursuant to s. 288.1162; however, not more  
21 than \$208,335 may be distributed monthly in the aggregate to  
22 all certified facilities for a retained spring training  
23 franchise. Distributions shall begin 60 days following such  
24 certification and shall continue for not more than 30 years.  
25 Nothing contained in this paragraph shall be construed to  
26 allow an applicant certified pursuant to s. 288.1162 to  
27 receive more in distributions than actually expended by the  
28 applicant for the public purposes provided for in s.  
29 288.1162(6). However, a certified applicant is entitled to  
30 receive distributions up to the maximum amount allowable and  
31 undistributed under this section for additional renovations



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1 and improvements to the facility for the franchise without  
2 additional certification.

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

9 d. Beginning 30 days after notice by the Office of  
10 Tourism, Trade, and Economic Development to the Department of  
11 Revenue that the applicant has been certified as the  
12 International Game Fish Association World Center facility  
13 pursuant to s. 288.1169, and the facility is open to the  
14 public, \$83,333 shall be distributed monthly, for up to 168  
15 months, to the applicant. This distribution is subject to  
16 reduction pursuant to s. 288.1169. A lump sum payment of  
17 \$999,996 shall be made, after certification and before July 1,  
18 2000.

19 e. Beginning 30 days after notice by the Office of  
20 Tourism, Trade, and Economic Development to the Department of  
21 Revenue that an applicant has been certified as a certified  
22 sports industry economic development project pursuant to s.  
23 288.113, and has generated new sales tax revenues that have  
24 been remitted to the state during the prior twelve months, a  
25 monthly sales tax reimbursement payment in the amount set  
26 forth in the notice by the Office of Tourism, Trade and  
27 Economic Development, based on actual sales tax generated over  
28 a 12-month period, shall be distributed to the applicant until  
29 the certification expires or notice is received by the  
30 department from the Office of Tourism, Trade, and Economic  
31 Development of a change in the applicant's certification

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1 status or in the certified monthly payment amount. The amount  
2 of the monthly sales tax reimbursement distribution shall be  
3 adjusted beginning 30 days after notice by the Office of  
4 Tourism, Trade, and Economic Development that the applicant is  
5 to receive a reduced or increased sales tax reimbursement  
6 payment.

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

9 Section 3. Paragraph (k) of subsection (7) of section  
10 213.053, Florida Statutes, is amended to read:

11 213.053 Confidentiality and information sharing.--

12 (7) Notwithstanding any other provision of this  
13 section, the department may provide:

14 (k) Payment information relative to chapters 199, 201,  
15 212, 220, and 221 to the Office of Tourism, Trade, and  
16 Economic Development in its administration of the tax refund  
17 program for qualified defense contractors authorized by s.  
18 288.1045, ~~and~~ the tax refund program for qualified target  
19 industry businesses authorized by s. 288.106, and the sales  
20 tax reimbursement program for certified sports industry  
21 economic development projects authorized by s. 288.113.

22 Section 4. Section 288.113, Florida Statutes, is  
23 created to read:

24 288.113 Tax reimbursement program for certified sports  
25 industry economic development projects.--

26 (1) LEGISLATIVE FINDINGS AND DECLARATIONS.--The  
27 Legislature finds that attracting, retaining, and providing  
28 favorable conditions for the growth of certified sports  
29 industry economic development projects provides high-quality  
30 employment opportunities for residents of the state, increases  
31 tourism, and enhances the economic foundations of the state.

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1 It is the policy of the state to encourage the growth of  
2 high-value-added employment to the economic base by providing  
3 a sales tax reimbursement to certified sports industry  
4 economic development projects that create new employment  
5 opportunities and generate new sales tax dollars by expanding  
6 businesses within the state or by bringing new businesses to  
7 the state.

8 (2) DEFINITIONS.--As used in this section:

9 (a) "Certified sports industry economic development  
10 project" or "project" means any amateur sports business that  
11 develops, operates, attracts, and retains multiyear amateur  
12 sporting events that generate new sales taxes for the state,  
13 has submitted a properly completed application to the Office  
14 of Tourism, Trade, and Economic Development, and has  
15 subsequently been certified by that office as a certified  
16 sports industry economic development project.

17 (b) "Sales tax reimbursement" means the monthly amount  
18 to be distributed through a reimbursement to a certified  
19 sports industry economic development project pursuant to s.  
20 212.20. Such amount shall be determined by the Office of  
21 Tourism, Trade, and Economic Development as provided in this  
22 section.

23 (3) AMATEUR SPORTS BUSINESS ELIGIBLE TO APPLY.--

24 (a) Any amateur sports business that develops,  
25 operates, attracts, and retains multiyear amateur sporting  
26 events that generate new sales taxes for the state may submit  
27 to the Office of Tourism, Trade, and Economic Development an  
28 application for approval as a certified sports industry  
29 economic development project for the purpose of receiving a  
30 sales tax reimbursement on new sales taxes generated by  
31 increased new business and tourism activity directly

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1 attributable to the proposed amateur sports industry economic  
2 development project.

3 (b) The number of certified sports industry economic  
4 development projects shall not exceed three until June 30,  
5 2006, and thereafter only one new certified sports industry  
6 economic development project may be certified by the Office of  
7 Tourism, Trade, and Economic Development each year.

8 (4) SALES TAX REIMBURSEMENT AND AUTHORIZED  
9 AMOUNT.--Pursuant to s. 212.20, each certified sports industry  
10 economic development project shall be eligible for a monthly  
11 distribution of its sales tax reimbursement in the amount  
12 determined by its sales tax reimbursement agreement with the  
13 Office of Tourism, Trade, and Economic Development. The  
14 amount shall be based on new sales tax revenues generated  
15 under chapter 212 by increased new business and tourism  
16 activity directly attributable to the project as determined  
17 using the sports economic impact model and, subject to other  
18 restrictions, returns 50 percent of that amount to the  
19 project. The total amount of sales tax reimbursement for all  
20 fiscal years estimated for each project shall not exceed 50  
21 percent of the cost of the project as determined by the Office  
22 of Tourism, Trade, and Economic Development in the  
23 certification process set forth in subsection (6). The  
24 annualized amount of the monthly distribution shall be  
25 calculated by the Office of Tourism, Trade, and Economic  
26 Development and specified in the applicant's sales tax  
27 reimbursement agreement. Annual payment amounts shall be no  
28 less than \$500,000 and no more than \$2 million, unless the  
29 Office of Tourism, Trade, and Economic Development reduces  
30 payments below \$500,000 under its authority to decertify a  
31 project as discussed in subsection (6).

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1           (5) AUTHORIZED USE OF SALES TAX REIMBURSEMENT  
2 PAYMENTS.--After entering into a sales tax reimbursement  
3 agreement under subsection (7), a certified sports industry  
4 economic development project may receive a sales tax  
5 reimbursement for:  
6           (a) Developing and implementing any component of the  
7 project's sports events and activities;  
8           (b) Constructing, reconstructing, renovating,  
9 furnishing, equipping, or operating the project's facilities  
10 or events;  
11           (c) Pledging payments or debt service on or funding  
12 debt service reserve funds, arbitrage rebate obligations, or  
13 other amounts payable with respect to bonds for the project's  
14 activities and facilities; or  
15           (d) Paying the cost of relocating the project's  
16 corporate headquarters into the state.  
17           (6) CERTIFICATION, RECERTIFICATION, AND  
18 DECERTIFICATION PROCEDURE.--  
19           (a) The Office of Tourism, Trade, and Economic  
20 Development shall establish a certification process by which a  
21 proposed amateur sports industry economic development project  
22 may be approved by the office as a certified sports industry  
23 economic development project that is eligible to receive  
24 economic development incentives in the form of a sales tax  
25 reimbursement of a percentage of new sales taxes that have  
26 been generated and remitted to the state as a result of the  
27 certified sports industry economic development project.  
28           (b) Before certifying an applicant under this  
29 subsection, the Office of Tourism, Trade, and Economic  
30 Development shall determine that the applicant has:  
31           1. Completed an independent analysis or study,

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1 verified by the Office of Tourism, Trade, and Economic  
2 Development, which demonstrates that the proposed amateur  
3 sports industry economic development project will generate a  
4 minimum of \$1 million annually in new sales tax revenues over  
5 a multiyear period.

6 2. Received commitments for amateur sports activities  
7 which demonstrate that the proposed amateur sports economic  
8 development project will bring to this state on a multiyear  
9 basis new proposed amateur sports economic development project  
10 activities that will generate a minimum of \$1 million in new  
11 sales tax revenues annually, as verified by the Office of  
12 Tourism, Trade, and Economic Development.

13 3. Demonstrated that the applicant has provided, is  
14 capable of providing, or has financial or other commitments to  
15 provide more than one-half of the costs incurred in or related  
16 to the development of the proposed amateur sports industry  
17 economic development project.

18 (c) An amateur sports business that has previously  
19 been certified under this section and has received a sales tax  
20 reimbursement under that certification is ineligible for  
21 additional certification.

22 (d) Upon determining that a proposed amateur sports  
23 industry economic development project meets the established  
24 criteria for approval as a certified sports industry economic  
25 development project and qualifies for a sales tax  
26 reimbursement, the Office of Tourism, Trade, and Economic  
27 Development shall issue to the applicant a letter of  
28 certification that stipulates the terms of the sales tax  
29 reimbursement agreement and the penalties for failing to  
30 comply with those terms.

31 (e) The Office of Tourism, Trade, and Economic

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1 Development shall deny the application of an amateur sports  
2 business to be a certified sports industry economic  
3 development project if the office determines that the proposed  
4 project does not meet the established criteria for approval.

5 (f) The Office of Tourism, Trade, and Economic  
6 Development shall develop a standardized form for an amateur  
7 sports business to complete in applying for certification as a  
8 certified sports industry economic development project. The  
9 application shall include, but shall not be limited to,  
10 relevant information on employment and job creation, proposed  
11 budgets, contracts for multiyear events and projects, project  
12 financing, and other information requested by the office. The  
13 application may be distributed to applicants by the Office of  
14 Tourism, Trade, and Economic Development, and all completed  
15 applications shall be processed by the office.

16 (g) Initial certification for a sales tax  
17 reimbursement under this section is valid for 120 months.  
18 Subsequent to the initial certification period, the certified  
19 sports industry economic development project is eligible for  
20 two periods of recertification, each of which is valid for 60  
21 months. A project shall request recertification 12 months  
22 before the expiration of the certificate.

23 (h) A certified sports industry economic development  
24 project may request recertification after the initial  
25 certification period to be requalified for certification as a  
26 certified sports industry economic development project for a  
27 period not to exceed 240 months.

28 (i) The Office of Tourism, Trade, and Economic  
29 Development shall recertify, before the end of the first  
30 10-year period, that the certified sports industry economic  
31 development project is operational and that the project is

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1 meeting the minimum projections for sales tax revenues as  
2 required at the time of original certification. If the project  
3 is not recertified during this 10-year review period as  
4 meeting the minimum projections, funding shall be adjusted  
5 until certification criteria are met. If the project fails to  
6 generate annual sales tax revenues pursuant to its sales tax  
7 reimbursement agreement with the Office of Tourism, Trade, and  
8 Economic Development, the amount of revenues distributed to  
9 the project under s. 212.20(6)(e)7.e. shall be reduced to the  
10 amount of the taxes collected times 50 percent. If, for 2  
11 consecutive years, the amount of tax revenues collected falls  
12 below a minimum of \$1 million per year, the project may be  
13 decertified at the discretion of the Office of Tourism, Trade,  
14 and Economic Development. Such a reduction shall remain in  
15 effect until the sales tax revenues generated by the project  
16 in a 12-month period equal or exceed \$1 million.

17 (j) A project may be decertified if the Office of  
18 Tourism, Trade, and Economic Development determines that the  
19 amateur sports business can no longer maintain its economic  
20 development activities in this state. If the project is no  
21 longer in existence, or is no longer viable, as determined by  
22 the project's sales tax reimbursement agreement with the  
23 Office of Tourism, Trade, and Economic Development, or if the  
24 project has the certificate for purposes other than those  
25 authorized by this section and chapter 212, the Office of  
26 Tourism, Trade, and Economic Development shall notify the  
27 Department of Revenue to suspend payment for a period of 6  
28 months until the project is either in compliance with the  
29 sales tax reimbursement agreement or is determined to be in  
30 default. In addition to other penalties imposed by law, any  
31 person who knowingly and willfully falsifies an application



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1 for purposes other than those authorized by this section  
2 commits a felony of the third degree, punishable as provided  
3 in s. 775.082, s. 775.083, or s. 775.084.

4 (k) The Office of Tourism, Trade, and Economic  
5 Development shall provide written notification to the  
6 Department of Revenue of all certifications, recertifications,  
7 and decertifications of projects and of the sales tax  
8 reimbursement distribution amount each project is entitled to  
9 receive.

10 (l) The Office of Tourism, Trade, and Economic  
11 Development shall develop rules for the receipt and processing  
12 of applications for funding pursuant to s. 212.20.

13 (7) SALES TAX REIMBURSEMENT AGREEMENT TERMS.--

14 (a) In order to qualify for sales tax reimbursement  
15 from the state, each certified sports industry economic  
16 development project shall enter into a written agreement with  
17 the Office of Tourism, Trade, and Economic Development which  
18 specifies, at a minimum:

19 1. The total number of full-time-equivalent jobs  
20 created in or transferred to this state as a direct result of  
21 the project, the average wage paid for those jobs, the  
22 criteria that will apply to measuring the achievement of these  
23 terms during the effective period of the agreement, and a time  
24 schedule or plan for when such jobs will be in place and  
25 operative in the state.

26 2. The maximum amount of new sales taxes estimated to  
27 be generated as a result of the project, the maximum amount of  
28 sales tax reimbursement that the project is eligible to  
29 receive, and the maximum amount of sales tax reimbursement  
30 that the project is requesting.

31 3. The budgets, financing, projections, and cost

1 estimates for the sports activities and projects for which  
2 reimbursement is sought.

3 (b) Compliance with the terms and conditions of the  
4 sales tax reimbursement agreement is a condition precedent for  
5 receiving a sales tax reimbursement each year. The terms and  
6 timeframe of the agreement shall be commensurate with the  
7 duration of the certification period. Failure to comply with  
8 the terms and conditions of the sales tax reimbursement  
9 agreement shall result in an immediate review by the Office of  
10 Tourism, Trade, and Economic Development of the activities of  
11 the project.

12 (c) The sales tax reimbursement shall not exceed 50  
13 percent of the total project costs, amortized over a period  
14 not to exceed 20 years.

15 (d) Sales tax reimbursement may be provided through  
16 direct payment or other means of payment to the certified  
17 sports industry economic development project, as determined in  
18 the sales tax reimbursement agreement with the approval of the  
19 Department of Revenue.

20 (8) ADMINISTRATION.--

21 (a) The Office of Tourism, Trade, and Economic  
22 Development may verify information provided in any claim for  
23 sales tax reimbursement under this section, including  
24 information regarding employment and wage levels or the  
25 payment of taxes under chapter 212 to the appropriate agency,  
26 including the Department of Revenue, the Agency for Workforce  
27 Innovation, or the appropriate local government or authority.

28 (b) To facilitate the process of monitoring and  
29 auditing applications made under this program, the Office of  
30 Tourism, Trade, and Economic Development may request  
31 information necessary for determining a project's compliance

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1 with this section from the Department of Revenue, the Agency  
2 for Workforce Innovation, or any local government or  
3 authority. These governmental entities shall provide  
4 assistance in the areas within their scope of  
5 responsibilities.

6 (c) The Department of Revenue may audit as provided in  
7 s. 213.34 to verify that the distributions pursuant to this  
8 section have been expended as required in this section.

9 (9) RELATIONSHIP OF SALES TAX REIMBURSEMENTS TO SPORTS  
10 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.--Beginning January  
11 1, 2003, the Office of Tourism, Trade, and Economic  
12 Development shall maintain records based on information  
13 provided on taxpayer applications for certified sports  
14 industry economic development projects that receive sales tax  
15 reimbursements. These records shall include a statement of the  
16 percentage of the overall new economic impact generated by  
17 certified sports industry economic development projects and  
18 the amount of funds annually reimbursed to such projects. In  
19 addition, the Office of Tourism, Trade, and Economic  
20 Development shall maintain data showing the annual growth in  
21 Florida-based amateur sports industry businesses and the  
22 number of persons employed and wages paid by such businesses.  
23 The Office of Tourism, Trade, and Economic Development shall  
24 report this information to the Legislature annually, no later  
25 than December 1.

26 Section 5. Subsection (1) of section 288.1229, Florida  
27 Statutes, is amended to read:

28 288.1229 Promotion and development of sports-related  
29 industries and amateur athletics; direct-support organization;  
30 powers and duties.--

31 (1) The Office of Tourism, Trade, and Economic

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1 Development may authorize a direct-support organization to  
2 assist the office in:

3 (a) The promotion and development of the sports  
4 industry and related industries for the purpose of improving  
5 the economic presence of these industries in Florida.

6 (b) The promotion of amateur athletic participation  
7 for the citizens of Florida and the promotion of Florida as a  
8 host for national and international amateur athletic  
9 competitions for the purpose of encouraging and increasing the  
10 direct and ancillary economic benefits of amateur athletic  
11 events and competitions.

12 (c) The attraction of amateur sports industry economic  
13 development projects to this state for the purposes set forth  
14 in paragraphs (a) and (b), as well as for the purposes of  
15 increasing national and international media promotions and  
16 attention, promoting the quality of life in the state, and  
17 promoting tourism, which will have a positive effect on  
18 expanding the tax base as well as creating new jobs in the  
19 state.

20  
21  
22 ===== T I T L E A M E N D M E N T =====

23 And the title is amended as follows:

24 On page 20, line 12, after "Board;" of the amendment  
25  
26 insert:

27 amending s. 212.20, F.S.; providing for the  
28 Department of Revenue to distribute sales tax  
29 reimbursements to certified sports industry  
30 economic development projects under certain  
31 circumstances; amending s. 213.053, F.S.;

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1 extending the current information sharing with  
2 the Office of Tourism, Trade, and Economic  
3 Development to include the sales tax  
4 reimbursement program for certified sports  
5 industry economic development projects;  
6 creating s. 288.113, F.S.; creating a tax  
7 reimbursement program for certified sports  
8 industry economic development projects;  
9 providing legislative findings and  
10 declarations; providing definitions; providing  
11 eligibility criteria for amateur sports  
12 businesses; prescribing the terms and amounts  
13 of tax reimbursements; providing a  
14 certification procedure, to be established and  
15 administered by the Office of Tourism, Trade,  
16 and Economic Development; providing for  
17 periodic recertification; abating or reducing  
18 funding in specified circumstances; providing a  
19 maximum number of years for which an amateur  
20 sports business may be certified; providing for  
21 decertification; providing a penalty for  
22 falsifying an application; providing for a tax  
23 reimbursement agreement and prescribing terms  
24 of the agreement; providing for annual claims  
25 for reimbursement; providing duties of the  
26 Department of Revenue; providing for  
27 administration of the program; providing for  
28 recordkeeping and submission of an annual  
29 report to the Legislature; amending s.  
30 288.1229, F.S.; providing an additional purpose  
31 for which the Office of Tourism, Trade, and

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1 Economic Development may authorize a  
2 direct-support organization to assist the  
3 office; providing for the creation of new jobs  
4 in this state;  
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