

Bill No. CS for CS for SB 2008

Amendment No.      Barcode 295418

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
---------------	----------------	--------------

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

.  
.  
.  
.  
.  
.

Senator Diaz de la Portilla moved the following amendment:

**Senate Amendment (with title amendment)**

On page 21, between lines 11 and 12,

insert:

Section 13. If section 35 of chapter 2000-260, Laws of Florida, is repealed by section 58 of said chapter, paragraph (e) of subsection (6) of section 212.20, Florida Statutes, is amended to read: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 other taxes and fees imposed pursuant to this chapter shall be

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

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

27 Section 14. If section 35 of chapter 2000-260, Laws of  
28 Florida, is not repealed by section 58 of said chapter,  
29 paragraph (e) of subsection (6) of section 212.20, Florida  
30 Statutes, is amended to read:

31 212.20 Funds collected, disposition; additional powers

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 of department; operational expense; refund of taxes  
2 adjudicated unconstitutionally collected.--

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

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

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

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

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

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

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

31 6. For proceeds received after July 1, 2000, and after

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

12         b. The department shall distribute \$166,667 monthly  
13 pursuant to s. 288.1162 to each applicant that has been  
14 certified as a "facility for a new professional sports  
15 franchise" or a "facility for a retained professional sports  
16 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
17 distributed monthly by the department to each applicant that  
18 has been certified as a "facility for a retained spring  
19 training franchise" pursuant to s. 288.1162; however, not more  
20 than \$208,335 may be distributed monthly in the aggregate to  
21 all certified facilities for a retained spring training  
22 franchise. Distributions shall begin 60 days following such  
23 certification and shall continue for not more than 30 years.  
24 Nothing contained in this paragraph shall be construed to  
25 allow an applicant certified pursuant to s. 288.1162 to  
26 receive more in distributions than actually expended by the  
27 applicant for the public purposes provided for in s.  
28 288.1162(6). However, a certified applicant is entitled to  
29 receive distributions up to the maximum amount allowable and  
30 undistributed under this section for additional renovations  
31 and improvements to the facility for the franchise without



Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 additional certification.

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

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

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

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

8 Section 15. Paragraph (k) of subsection (7) of section  
9 213.053, Florida Statutes, is amended to read:

10 213.053 Confidentiality and information sharing.--

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

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

21 Section 16. Section 288.113, Florida Statutes, is  
22 created to read:

23 288.113 Tax reimbursement program for certified sports  
24 industry economic development projects.--

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

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

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

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

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

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 development project.

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

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

31 (5) AUTHORIZED USE OF SALES TAX REIMBURSEMENT

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 PAYMENTS.--After entering into a sales tax reimbursement  
2 agreement under subsection (7), a certified sports industry  
3 economic development project may receive a sales tax  
4 reimbursement for:

5 (a) Developing and implementing any component of the  
6 project's sports events and activities;

7 (b) Constructing, reconstructing, renovating,  
8 furnishing, equipping, or operating the project's facilities  
9 or events;

10 (c) Pledging payments or debt service on or funding  
11 debt service reserve funds, arbitrage rebate obligations, or  
12 other amounts payable with respect to bonds for the project's  
13 activities and facilities; or

14 (d) Paying the cost of relocating the project's  
15 corporate headquarters into the state.

16 (6) CERTIFICATION, RECERTIFICATION, AND  
17 DECERTIFICATION PROCEDURE.--

18 (a) The Office of Tourism, Trade, and Economic  
19 Development shall establish a certification process by which a  
20 proposed amateur sports industry economic development project  
21 may be approved by the office as a certified sports industry  
22 economic development project that is eligible to receive  
23 economic development incentives in the form of a sales tax  
24 reimbursement of a percentage of new sales taxes that have  
25 been generated and remitted to the state as a result of the  
26 certified sports industry economic development project.

27 (b) Before certifying an applicant under this  
28 subsection, the Office of Tourism, Trade, and Economic  
29 Development shall determine that the applicant has:

30 1. Completed an independent analysis or study,  
31 verified by the Office of Tourism, Trade, and Economic

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

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

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

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

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

30 (e) The Office of Tourism, Trade, and Economic  
31 Development shall deny the application of an amateur sports

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 business to be a certified sports industry economic  
2 development project if the office determines that the proposed  
3 project does not meet the established criteria for approval.

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

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

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

27 (i) The Office of Tourism, Trade, and Economic  
28 Development shall recertify, before the end of the first  
29 10-year period, that the certified sports industry economic  
30 development project is operational and that the project is  
31 meeting the minimum projections for sales tax revenues as

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

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

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



Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 commits a felony of the third degree, punishable as provided  
2 in s. 775.082, s. 775.083, or s. 775.084.

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

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

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

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

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

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

30 3. The budgets, financing, projections, and cost  
31 estimates for the sports activities and projects for which

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 reimbursement is sought.

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

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

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

19 (8) ADMINISTRATION.--

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

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 for Workforce Innovation, or any local government or  
2 authority. These governmental entities shall provide  
3 assistance in the areas within their scope of  
4 responsibilities.

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

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

25 Section 17. Subsection (1) of section 288.1229,  
26 Florida Statutes, is amended to read:

27 288.1229 Promotion and development of sports-related  
28 industries and amateur athletics; direct-support organization;  
29 powers and duties.--

30 (1) The Office of Tourism, Trade, and Economic  
31 Development may authorize a direct-support organization to

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1 assist the office in:

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

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

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

19  
20 (Redesignate subsequent sections.)

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

24 And the title is amended as follows:

25 On page 3, line 27, after the semicolon

26  
27 insert:

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

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1           circumstances; amending s. 213.053, F.S.;

2           extending the current information sharing with

3           the Office of Tourism, Trade, and Economic

4           Development to include the sales tax

5           reimbursement program for certified sports

6           industry economic development projects;

7           creating s. 288.113, F.S.; creating a tax

8           reimbursement program for certified sports

9           industry economic development projects;

10          providing legislative findings and

11          declarations; providing definitions; providing

12          eligibility criteria for amateur sports

13          businesses; prescribing the terms and amounts

14          of tax reimbursements; providing a

15          certification procedure, to be established and

16          administered by the Office of Tourism, Trade,

17          and Economic Development; providing for

18          periodic recertification; abating or reducing

19          funding in specified circumstances; providing a

20          maximum number of years for which an amateur

21          sports business may be certified; providing for

22          decertification; providing a penalty for

23          falsifying an application; providing for a tax

24          reimbursement agreement and prescribing terms

25          of the agreement; providing for annual claims

26          for reimbursement; providing duties of the

27          Department of Revenue; providing for

28          administration of the program; providing for

29          recordkeeping and submission of an annual

30          report to the Legislature; amending s.

31          288.1229, F.S.; providing an additional purpose

Bill No. CS for CS for SB 2008

Amendment No. \_\_\_\_ Barcode 295418

1           for which the Office of Tourism, Trade, and  
2           Economic Development may authorize a  
3           direct-support organization to assist the  
4           office; providing for the creation of new jobs  
5           in this state;  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31