

By the Committee on Local Government & Veterans Affairs
and Representatives Johnson, Trovillion and Henriquez

1 A bill to be entitled
2 An act relating to sports industry economic
3 development projects; amending s. 212.20, F.S.;
4 providing for the Department of Revenue to
5 distribute sales tax reimbursements to
6 certified sports industry economic development
7 projects under certain circumstances; amending
8 s. 213.053, F.S.; extending the current
9 information sharing with the Office of Tourism,
10 Trade, and Economic Development to include the
11 sales tax reimbursement program for certified
12 sports industry economic development projects;
13 creating s. 288.113, F.S.; creating a tax
14 reimbursement program for certified sports
15 industry economic development projects;
16 providing legislative findings and
17 declarations; providing definitions; providing
18 eligibility criteria for amateur sports
19 businesses; prescribing the terms and amounts
20 of tax reimbursements; providing a
21 certification procedure, to be established and
22 administered by the Office of Tourism, Trade,
23 and Economic Development; providing for
24 periodic recertification; abating or reducing
25 funding in specified circumstances; providing a
26 maximum number of years for which an amateur
27 sports business may be certified; providing for
28 decertification; providing a penalty for
29 falsifying an application; providing for a tax
30 reimbursement agreement and prescribing terms
31 of the agreement; providing for annual claims

1 for reimbursement; providing duties of the
2 Department of Revenue; providing for
3 administration of the program; providing for
4 recordkeeping and submission of an annual
5 report to the Legislature; amending s.
6 288.1229, F.S.; providing an additional purpose
7 for which the Office of Tourism, Trade, and
8 Economic Development may authorize a
9 direct-support organization to assist the
10 office; providing for the creation of new jobs
11 in this state; providing an effective date.

12

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

14

15 Section 1. If section 35 of chapter 2000-260, Laws of
16 Florida, is repealed by section 58 of said chapter, paragraph
17 (e) of subsection (6) of section 212.20, Florida Statutes, is
18 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 shall be as follows:

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

26 1. In any fiscal year, the greater of \$500 million,
27 minus an amount equal to 4.6 percent of the proceeds of the
28 taxes collected pursuant to chapter 201, or 5 percent of all
29 other taxes and fees imposed pursuant to this chapter shall be
30 deposited in monthly installments into the General Revenue
31 Fund.

- 1 2. Two-tenths of one percent shall be transferred to
2 the Solid Waste Management Trust Fund.
- 3 3. After the distribution under subparagraphs 1. and
4 2., 9.653 percent of the amount remitted by a sales tax dealer
5 located within a participating county pursuant to s. 218.61
6 shall be transferred into the Local Government Half-cent Sales
7 Tax Clearing Trust Fund.
- 8 4. After the distribution under subparagraphs 1., 2.,
9 and 3., 0.065 percent shall be transferred to the Local
10 Government Half-cent Sales Tax Clearing Trust Fund and
11 distributed pursuant to s. 218.65.
- 12 5. For proceeds received after July 1, 2000, and after
13 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
14 percent of the available proceeds pursuant to this paragraph
15 shall be transferred monthly to the Revenue Sharing Trust Fund
16 for Counties pursuant to s. 218.215.
- 17 6. For proceeds received after July 1, 2000, and after
18 the distributions under subparagraphs 1., 2., 3., and 4.,
19 1.0715 percent of the available proceeds pursuant to this
20 paragraph shall be transferred monthly to the Revenue Sharing
21 Trust Fund for Municipalities pursuant to s. 218.215. If the
22 total revenue to be distributed pursuant to this subparagraph
23 is at least as great as the amount due from the Revenue
24 Sharing Trust Fund for Municipalities and the Municipal
25 Financial Assistance Trust Fund in state fiscal year
26 1999-2000, no municipality shall receive less than the amount
27 due from the Revenue Sharing Trust Fund for Municipalities and
28 the Municipal Financial Assistance Trust Fund in state fiscal
29 year 1999-2000. If the total proceeds to be distributed are
30 less than the amount received in combination from the Revenue
31 Sharing Trust Fund for Municipalities and the Municipal

1 Financial Assistance Trust Fund in state fiscal year
2 1999-2000, each municipality shall receive an amount
3 proportionate to the amount it was due in state fiscal year
4 1999-2000.

5 7. Of the remaining proceeds:

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

29 b. The department shall distribute \$166,667 monthly
30 pursuant to s. 288.1162 to each applicant that has been
31 certified as a "facility for a new professional sports

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

19 c. 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 the
22 professional golf hall of fame pursuant to s. 288.1168 and is
23 open to the public, \$166,667 shall be distributed monthly, for
24 up to 300 months, to the applicant.

25 d. Beginning 30 days after notice by the Office of
26 Tourism, Trade, and Economic Development to the Department of
27 Revenue that the applicant has been certified as the
28 International Game Fish Association World Center facility
29 pursuant to s. 288.1169, and the facility is open to the
30 public, \$83,333 shall be distributed monthly, for up to 168
31 months, to the applicant. This distribution is subject to

1 reduction pursuant to s. 288.1169. A lump sum payment of
2 \$999,996 shall be made, after certification and before July 1,
3 2000.

4 e. Beginning 12 months after notice by the Office of
5 Tourism, Trade, and Economic Development to the Department of
6 Revenue that an applicant has been certified as a certified
7 sports industry economic development project pursuant to s.
8 288.113, a monthly sales tax reimbursement payment in the
9 amount set forth in the notice by the Office of Tourism,
10 Trade, and Economic Development shall be distributed to the
11 applicant until the certification expires or notice is
12 received by the department from the Office of Tourism, Trade,
13 and Economic Development of a change in the applicant's
14 certification status or in the certified monthly payment
15 amount. The amount of the monthly sales tax reimbursement
16 distribution shall be adjusted beginning 30 days after notice
17 by the Office of Tourism, Trade, and Economic Development that
18 the applicant is to receive a reduced or increased sales tax
19 reimbursement payment.

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

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

26 212.20 Funds collected, disposition; additional powers
27 of department; operational expense; refund of taxes
28 adjudicated unconstitutionally collected.--

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

31

1 (e) The proceeds of all other taxes and fees imposed
2 pursuant to this chapter or remitted pursuant to s.
3 202.18(1)(b) and (2)(b) shall be distributed as follows:
4 1. In any fiscal year, the greater of \$500 million,
5 minus an amount equal to 4.6 percent of the proceeds of the
6 taxes collected pursuant to chapter 201, or 5 percent of all
7 other taxes and fees imposed pursuant to this chapter or
8 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
9 deposited in monthly installments into the General Revenue
10 Fund.
11 2. Two-tenths of one percent shall be transferred to
12 the Solid Waste Management Trust Fund.
13 3. After the distribution under subparagraphs 1. and
14 2., 9.653 percent of the amount remitted by a sales tax dealer
15 located within a participating county pursuant to s. 218.61
16 shall be transferred into the Local Government Half-cent Sales
17 Tax Clearing Trust Fund.
18 4. After the distribution under subparagraphs 1., 2.,
19 and 3., 0.065 percent shall be transferred to the Local
20 Government Half-cent Sales Tax Clearing Trust Fund and
21 distributed pursuant to s. 218.65.
22 5. For proceeds received after July 1, 2000, and after
23 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
24 percent of the available proceeds pursuant to this paragraph
25 shall be transferred monthly to the Revenue Sharing Trust Fund
26 for Counties pursuant to s. 218.215.
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28 the distributions under subparagraphs 1., 2., 3., and 4.,
29 1.0715 percent of the available proceeds pursuant to this
30 paragraph shall be transferred monthly to the Revenue Sharing
31 Trust Fund for Municipalities pursuant to s. 218.215. If the

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

15 7. Of the remaining proceeds:

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

1 rights of those holders or relieve local governments, special
2 districts, or district school boards of the duty to meet their
3 obligations as a result of previous pledges or assignments or
4 trusts entered into which obligated funds received from the
5 distribution to county governments under then-existing s.
6 550.135. This distribution specifically is in lieu of funds
7 distributed under s. 550.135 prior to July 1, 2000.

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

29 c. Beginning 30 days after notice by the Office of
30 Tourism, Trade, and Economic Development to the Department of
31 Revenue that an applicant has been certified as the

1 professional golf hall of fame pursuant to s. 288.1168 and is
2 open to the public, \$166,667 shall be distributed monthly, for
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4 d. Beginning 30 days after notice by the Office of
5 Tourism, Trade, and Economic Development to the Department of
6 Revenue that the applicant has been certified as the
7 International Game Fish Association World Center facility
8 pursuant to s. 288.1169, and the facility is open to the
9 public, \$83,333 shall be distributed monthly, for up to 168
10 months, to the applicant. This distribution is subject to
11 reduction pursuant to s. 288.1169. A lump sum payment of
12 \$999,996 shall be made, after certification and before July 1,
13 2000.

14 e. Beginning 12 months after notice by the Office of
15 Tourism, Trade, and Economic Development to the Department of
16 Revenue that an applicant has been certified as a certified
17 sports industry economic development project pursuant to s.
18 288.113, a monthly sales tax reimbursement payment in the
19 amount set forth in the notice by the Office of Tourism,
20 Trade, and Economic Development shall be distributed to the
21 applicant until the certification expires or notice is
22 received by the department from the Office of Tourism, Trade,
23 and Economic Development of a change in the applicant's
24 certification status or in the certified monthly payment
25 amount. The amount of the monthly sales tax reimbursement
26 distribution shall be adjusted beginning 30 days after notice
27 by the Office of Tourism, Trade, and Economic Development that
28 the applicant is to receive a reduced or increased sales tax
29 reimbursement payment.

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

1 Section 3. Paragraph (k) of subsection (7) of section
2 213.053, Florida Statutes, is amended to read:

3 213.053 Confidentiality and information sharing.--

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

6 (k) Payment information relative to chapters 199, 201,
7 212, 220, and 221 to the Office of Tourism, Trade, and
8 Economic Development in its administration of the tax refund
9 program for qualified defense contractors authorized by s.
10 288.1045, ~~and~~ the tax refund program for qualified target
11 industry businesses authorized by s. 288.106, and the sales
12 tax reimbursement program for certified sports industry
13 economic development projects authorized by s. 288.113.

14 Section 4. Section 288.113, Florida Statutes, is
15 created to read:

16 288.113 Tax reimbursement program for certified sports
17 industry economic development projects.--

18 (1) LEGISLATIVE FINDINGS AND DECLARATIONS.--The
19 Legislature finds that attracting, retaining, and providing
20 favorable conditions for the growth of certified sports
21 industry economic development projects provides high-quality
22 employment opportunities for residents of the state, increases
23 tourism, and enhances the economic foundations of the state.
24 It is the policy of the state to encourage the growth of
25 high-value-added employment to the economic base by providing
26 a sales tax reimbursement to certified sports industry
27 economic development projects that create new employment
28 opportunities and generate new sales tax dollars by expanding
29 businesses within the state or by bringing new businesses to
30 the state.

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

1 (a) "Certified sports industry economic development
2 project" or "project" means any amateur sports business that
3 develops, operates, attracts, and retains multiyear amateur
4 sporting events that generate new sales taxes for the state,
5 has submitted a properly completed application to the Office
6 of Tourism, Trade, and Economic Development, and has
7 subsequently been certified by that office as a certified
8 sports industry economic development project.

9 (b) "Sales tax reimbursement" means the monthly amount
10 to be distributed through a reimbursement to a certified
11 sports industry economic development project pursuant to s.
12 212.20. Such amount shall be determined by the Office of
13 Tourism, Trade, and Economic Development as provided in this
14 section.

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

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

26 (b) The number of certified sports industry economic
27 development projects shall not exceed three until June 30,
28 2006, and thereafter only one new certified sports industry
29 economic development project may be certified by the Office of
30 Tourism, Trade, and Economic Development each year.

31

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

25 (5) AUTHORIZED USE OF SALES TAX REIMBURSEMENT
26 PAYMENTS.--After entering into a sales tax reimbursement
27 agreement under subsection (7), a certified sports industry
28 economic development project may receive a sales tax
29 reimbursement for:

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

1 (b) Constructing, reconstructing, renovating,
2 furnishing, equipping, or operating the project's facilities
3 or events;

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

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

10 (6) CERTIFICATION, RECERTIFICATION, AND
11 DECERTIFICATION PROCEDURE.--

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

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

24 1. Completed an independent analysis or study,
25 verified by the Office of Tourism, Trade, and Economic
26 Development, which demonstrates that the proposed amateur
27 sports industry economic development project will generate a
28 minimum of \$1 million annually in new sales tax revenues over
29 a multiyear period.

30 2. Received commitments for amateur sports activities
31 which demonstrate that the proposed amateur sports economic

1 development project will bring to this state on a multiyear
2 basis new proposed amateur sports economic development project
3 activities that will generate a minimum of \$1 million in new
4 sales tax revenues annually, as verified by the Office of
5 Tourism, Trade, and Economic Development.

6 3. Demonstrated that the applicant has provided, is
7 capable of providing, or has financial or other commitments to
8 provide more than one-half of the costs incurred in or related
9 to the development of the proposed amateur sports industry
10 economic development project.

11 (c) An amateur sports business that has previously
12 been certified under this section and has received a sales tax
13 reimbursement under that certification is ineligible for
14 additional certification.

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

24 (e) The Office of Tourism, Trade, and Economic
25 Development shall deny the application of an amateur sports
26 business to be a certified sports industry economic
27 development project if the office determines that the proposed
28 project does not meet the established criteria for approval.

29 (f) The Office of Tourism, Trade, and Economic
30 Development shall develop a standardized form for an amateur
31 sports business to complete in applying for certification as a

1 certified sports industry economic development project. The
2 application shall include, but shall not be limited to,
3 relevant information on employment and job creation, proposed
4 budgets, contracts for multiyear events and projects, project
5 financing, and other information requested by the office. The
6 application may be distributed to applicants by the Office of
7 Tourism, Trade, and Economic Development, and all completed
8 applications shall be processed by the office.

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

16 (h) A certified sports industry economic development
17 project may request recertification after the initial
18 certification period to be requalified for certification as a
19 certified sports industry economic development project for a
20 period not to exceed 240 months.

21 (i) The Office of Tourism, Trade, and Economic
22 Development shall recertify, before the end of the first
23 10-year period, that the certified sports industry economic
24 development project is operational and that the project is
25 meeting the minimum projections for sales tax revenues as
26 required at the time of original certification. If the project
27 is not recertified during this 10-year review period as
28 meeting the minimum projections, funding shall be adjusted
29 until certification criteria are met. If the project fails to
30 generate annual sales tax revenues pursuant to its sales tax
31 reimbursement agreement with the Office of Tourism, Trade, and

1 Economic Development, the amount of revenues distributed to
2 the project under s. 212.20(6)(e)7.e. shall be reduced to the
3 amount of the taxes collected times 50 percent. If, for 2
4 consecutive years, the amount of tax revenues collected falls
5 below a minimum of \$1 million per year, the project may be
6 decertified at the discretion of the Office of Tourism, Trade,
7 and Economic Development. Such a reduction shall remain in
8 effect until the sales tax revenues generated by the project
9 in a 12-month period equal or exceed \$1 million.

10 (j) A project may be decertified if the Office of
11 Tourism, Trade, and Economic Development determines that the
12 amateur sports business can no longer maintain its economic
13 development activities in this state. If the project is no
14 longer in existence, or is no longer viable, as determined by
15 the project's sales tax reimbursement agreement with the
16 Office of Tourism, Trade, and Economic Development, or if the
17 project has the certificate for purposes other than those
18 authorized by this section and chapter 212, the Office of
19 Tourism, Trade, and Economic Development shall notify the
20 Department of Revenue to suspend payment for a period of 6
21 months until the project is either in compliance with the
22 sales tax reimbursement agreement or is determined to be in
23 default. In addition to other penalties imposed by law, any
24 person who knowingly and willfully falsifies an application
25 for purposes other than those authorized by this section
26 commits a felony of the third degree, punishable as provided
27 in s. 775.082, s. 775.083, or s. 775.084.

28 (k) The Office of Tourism, Trade, and Economic
29 Development shall provide written notification to the
30 Department of Revenue of all certifications, recertifications,
31 and decertifications of projects and of the sales tax

1 reimbursement distribution amount each project is entitled to
2 receive.

3 (1) The Office of Tourism, Trade, and Economic
4 Development shall develop rules for the receipt and processing
5 of applications for funding pursuant to s. 212.20.

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

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

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

19 2. The maximum amount of new sales taxes estimated to
20 be generated as a result of the project, the maximum amount of
21 sales tax reimbursement that the project is eligible to
22 receive, and the maximum amount of sales tax reimbursement
23 that the project is requesting.

24 3. The budgets, financing, projections, and cost
25 estimates for the sports activities and projects for which
26 reimbursement is sought.

27 (b) Compliance with the terms and conditions of the
28 sales tax reimbursement agreement is a condition precedent for
29 receiving a sales tax reimbursement each year. The terms and
30 timeframe of the agreement shall be commensurate with the
31 duration of the certification period. Failure to comply with

1 the terms and conditions of the sales tax reimbursement
2 agreement shall result in an immediate review by the Office of
3 Tourism, Trade, and Economic Development of the activities of
4 the project.

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

8 (d) Sales tax reimbursement may be provided through
9 direct payment or other means of payment to the certified
10 sports industry economic development project, as determined in
11 the sales tax reimbursement agreement with the approval of the
12 Department of Revenue.

13 (8) ADMINISTRATION.--

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

21 (b) To facilitate the process of monitoring and
22 auditing applications made under this program, the Office of
23 Tourism, Trade, and Economic Development may request
24 information necessary for determining a project's compliance
25 with this section from the Department of Revenue, the Agency
26 for Workforce Innovation, or any local government or
27 authority. These governmental entities shall provide
28 assistance in the areas within their scope of
29 responsibilities.

30
31

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

4 (9) RELATIONSHIP OF SALES TAX REIMBURSEMENTS TO SPORTS
5 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.--Beginning January
6 1, 2003, the Office of Tourism, Trade, and Economic
7 Development shall maintain records based on information
8 provided on taxpayer applications for certified sports
9 industry economic development projects that receive sales tax
10 reimbursements. These records shall include a statement of the
11 percentage of the overall new economic impact generated by
12 certified sports industry economic development projects and
13 the amount of funds annually reimbursed to such projects. In
14 addition, the Office of Tourism, Trade, and Economic
15 Development shall maintain data showing the annual growth in
16 Florida-based amateur sports industry businesses and the
17 number of persons employed and wages paid by such businesses.
18 The Office of Tourism, Trade, and Economic Development shall
19 report this information to the Legislature annually, no later
20 than December 1.

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

23 288.1229 Promotion and development of sports-related
24 industries and amateur athletics; direct-support organization;
25 powers and duties.--

26 (1) The Office of Tourism, Trade, and Economic
27 Development may authorize a direct-support organization to
28 assist the office in:

29 (a) The promotion and development of the sports
30 industry and related industries for the purpose of improving
31 the economic presence of these industries in Florida.

1 (b) The promotion of amateur athletic participation
2 for the citizens of Florida and the promotion of Florida as a
3 host for national and international amateur athletic
4 competitions for the purpose of encouraging and increasing the
5 direct and ancillary economic benefits of amateur athletic
6 events and competitions.

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

15 Section 6. This act shall take effect July 1, 2001.
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