A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.20, F.S.; providing for distribution of a portion of revenues from the tax on sales, use, and other transactions to specified convention centers owned by units of local government; creating s. 288.1170, F.S.; providing for certification of eligible convention centers by the Office of Tourism, Trade, and Economic Development of the Executive Office of the Governor; providing requirements for certification; requiring the office to adopt specified rules; providing for use of the funds distributed to units of local government under the act; providing an effective date.

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

Section 1. Paragraph (d) 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 and s. 202.18(1)(b) and (2)(b) shall be as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) 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

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taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

- 2. Two-tenths of one percent shall be transferred to the Solid Waste Management Trust Fund.
- After the distribution under subparagraphs 1. and 2., 9.653 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund.
- 4. After the distribution under subparagraphs 1., 2., and 3., 0.065 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.
- 5. For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 2.25 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.
- 6. For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 1.0715 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 31 | 1999-2000, no municipality shall receive less than the amount

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

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

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550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 prior to July 1, 2000.

- The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant that has been certified as a "facility for a new professional sports franchise" or a "facility for a retained professional sports franchise" pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring training franchise" pursuant to s. 288.1162; however, not more than \$208,335 may be distributed monthly in the aggregate to all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such certification and shall continue for not more than 30 years. Nothing contained in this paragraph shall be construed to allow an applicant certified pursuant to s. 288.1162 to receive more in distributions than actually expended by the applicant for the public purposes provided for in s. 288.1162(6). However, a certified applicant is entitled to receive distributions up to the maximum amount allowable and undistributed under this section for additional renovations and improvements to the facility for the franchise without additional certification.
- c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.
- d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of

Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.

- The department shall distribute monthly to units of local government that have been certified pursuant to s. 288.1170 as owning eligible convention centers an amount equal to one-half of funds received and collected by the department under the provisions of this chapter which are generated by such eligible convention centers pursuant to s. 288.1170. The determination of the amount generated by such convention centers shall be limited to funds collected under the provisions of this chapter which are directly generated by the use and operation of such convention centers. Distributions shall began 60 days following certification by the Office of Tourism, Trade, and Economic Development pursuant to s. 288.1170. Distributions shall be used solely to encourage and provide economic development for the attraction, recruiting, and retention of high-technology, manufacturing, and tourism industries as designated by the unit of local government by resolution of its governing body.
- 8. All other proceeds shall remain with the General Revenue Fund.

Section 2. Section 288.1170, Florida Statutes, is created to read:

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1 288.1170 Convention centers owned by units of local 2 government; certification as eligible convention centers; 3 duties.--4 (1) The Office of Tourism, Trade, and Economic 5 Development shall serve as the state agency for screening 6 applicants for state funding pursuant to s. 212.20(6)(d)7.e. 7 and for certifying an applicant as an eligible convention 8 center. (2) The Office of Tourism, Trade, and Economic 9 Development shall adopt rules pursuant to ss. 120.536(1) and 10 11 120.54 for the receipt and processing of applications for 12 funding pursuant to s. 212.20(6)(d)7.e. 13 (3) Prior to certifying an applicant as an eligible 14 convention center, the Office of Tourism, Trade, and Economic 15 Development must determine that: (a) The convention center is owned, operated, and 16 17 managed by a unit of local government as defined in s. 18 218.369. 19 (b) The convention center contains more then 75,000 20 square feet of exhibit space. 21 (c) The unit of local government in which the 22 convention center is located has certified by resolution after 23 a public hearing that the application serves a public purpose. 24 (d) The convention center is located in a county that is levying a tourist development tax pursuant to s. 125.0104. 25 26 (4) No applicant previously certified under any 27 provision of this section who has received funding under such 28 certification shall be eligible for an additional 29 certification. 30 (5) A unit of local government certified as owning an

s. 212.20(6)(d)7.e. only for the public purposes set forth in a resolution duly adopted by the governing board of such unit of local government. Section 3. This act shall take effect upon becoming a law. HOUSE SUMMARY Provides for distribution of a portion of revenues from the tax on sales, use, and other transactions to specified convention centers owned by units of local government. Provides for certification of eligible convention centers by the Office of Tourism, Trade, and Economic Development of the Executive Office of the Governor. Provides requirements for certification. Provides for the use of funds distributed to units of local government under the act.