

By the Fiscal Responsibility Council and Representatives
Johnson and Heyman

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.20, F.S.;
4 providing for distribution of a portion of
5 revenues from the tax on sales, use, and other
6 transactions to specified units of local
7 government owning eligible convention centers;
8 creating s. 288.1171, F.S.; providing for
9 certification of units of local government
10 owning eligible convention centers by the
11 Office of Tourism, Trade and Economic
12 Development of the Executive Office of the
13 Governor; providing a definition; providing
14 requirements for certification; requiring the
15 office to adopt specified rules; providing for
16 use of proceeds distributed to units of local
17 government under the act; providing for audits
18 by the Department of Revenue; providing for
19 revocation of certification; providing an
20 effective date.

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

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24 Section 1. Paragraph (d) of subsection (6) of section
25 212.20, Florida 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:
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1 (d) 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.
27 6. For proceeds received after July 1, 2000, and after
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
3 up to 300 months, to the applicant.

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. The department shall distribute monthly to units of
15 local government that have been certified as owning eligible
16 convention centers pursuant to s. 288.1171 an amount equal to
17 one-half of the proceeds, as defined in s. 212.20(5)(a),
18 received and collected in the previous month by the department
19 under the provisions of this chapter which are generated by
20 such eligible convention centers and remitted on their sales
21 and use tax returns. The total distribution to each unit of
22 local government shall not exceed \$3 million per state fiscal
23 year. Distributions shall begin 60 days following
24 notification of certification by the Office of Tourism, Trade,
25 and Economic Development pursuant to s. 288.1171 and shall
26 continue for not more than 30 years. Distributions shall be
27 used solely to encourage and provide economic development for
28 the attraction, recruitment, and retention of high-technology,
29 manufacturing, research and development, and tourism
30 industries as designated by the unit of local government by
31 resolution of its governing body.

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

3 Section 2. Section 288.1171, Florida Statutes, is
4 created to read:

5 288.1171 Convention centers owned by units of local
6 government; certification as owning eligible convention
7 centers; duties.--

8 (1) The Office of Tourism, Trade and Economic
9 Development shall serve as the state agency for screening
10 applicants for state funding pursuant to s. 212.20(6)(d)7.e.
11 and for certifying an applicant as owning an eligible
12 convention center.

13 (2) The Office of Tourism, Trade and Economic
14 Development shall adopt rules pursuant to ss. 120.536(1) and
15 120.54 for the receipt and processing of applications for
16 funding pursuant to s. 212.20(6)(d)7.e.

17 (3) As used in this section, the term "eligible
18 convention center" means a publicly owned facility having
19 exhibition space in excess of 75,000 square feet, the primary
20 function of which is to host meetings, conventions, or trade
21 shows.

22 (4) Prior to certifying an applicant as owning an
23 eligible convention center, the Office of Tourism, Trade, and
24 Economic Development must determine that:

25 (a) The unit of local government, as defined in s.
26 218.369, owns an eligible convention center.

27 (b) The convention center contains more than 75,000
28 square feet of exhibit space.

29 (c) The unit of local government in which the
30 convention center is located has certified by resolution after
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1 a public hearing that the application serves a public purpose
2 pursuant to subsection (7).

3 (d) The convention center is located in a county that
4 is levying a tourist development tax pursuant to s. 125.0104.

5 (5) Upon certification of an applicant, the Office of
6 Tourism, Trade and Economic Development shall notify the
7 executive director of the Department of Revenue of such
8 certification by means of an official letter granting
9 certification. The Department of Revenue shall not begin
10 distributing proceeds until 60 days following notice by the
11 Office of Tourism, Trade and Economic Development that a unit
12 of local government has been certified as owning an eligible
13 convention center.

14 (6) No applicant previously certified under any
15 provision of this section who has received proceeds under such
16 certification shall be eligible for an additional
17 certification.

18 (7) A unit of local government certified as owning an
19 eligible convention center may use proceeds provided pursuant
20 to s. 212.20(6)(d)7.e. solely to encourage and provide
21 economic development for the attraction, recruitment, and
22 retention of high-technology, manufacturing, research and
23 development, and tourism industries as designated by the unit
24 of local government by resolution of its governing body.

25 (8) The Department of Revenue may audit as provided in
26 s. 213.34 to verify that the distributions pursuant to this
27 section have been expended as required in this section. Such
28 information is subject to the confidentiality requirements of
29 chapter 213. If the Department of Revenue determines that the
30 distributions have not been expended as required by this

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1 section, it may pursue recovery of such proceeds pursuant to
2 the laws and rules governing the assessment of taxes.

3 (9) Failure to use the proceeds as provided in this
4 section shall be grounds for revoking certification.

5 Section 3. This act shall take effect October 1, 2002.
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