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A bill to be entitled  
 An act relating to commercial development and capital  
 improvements; amending s. 212.20, F.S.; providing for  
 distribution of a portion of revenues from the tax on  
 sales, use, and other transactions to a motorsports  
 entertainment complex; creating s. 288.1170, F.S.;  
 providing definitions; providing for certification of such  
 facility by the Office of Tourism, Trade, and Economic  
 Development of the Executive Office of the Governor;  
 providing requirements for certification; requiring  
 specified notice; providing for annual recertification;  
 providing for use of the funds distributed to a  
 motorsports entertainment complex; providing for audits by  
 the Department of Revenue; providing an effective date.

WHEREAS, it is the finding of the Legislature that Florida  
 has long been the preeminent site in the nation for motorsports  
 racing, and

WHEREAS, motorsports racing has been a major tourist  
 attraction in Florida for nearly 100 years, and

WHEREAS, motorsports entertainment is the fastest growing  
 sports industry in the United States, and

WHEREAS, as a result of the increased popularity of  
 motorsports racing, many new motorsports facilities are being  
 constructed in other states, and

WHEREAS, to continue to attract spectators to sanctioned  
 championship motorsports events, the owner or operator of a  
 motorsports entertainment complex must build additional  
 spectator seating and renovate existing facilities to improve  
 the amenities available to spectators, and



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31 WHEREAS, attracting, retaining, and providing favorable  
32 conditions for conducting sanctioned championship motorsports  
33 events and the continued development of the motorsports  
34 entertainment industry in Florida provides skilled-employment  
35 opportunities for citizens of this state, and

36 WHEREAS, continued development and improvement of Florida's  
37 motorsports entertainment industry is vital to Florida's tourism  
38 industry and to state revenues, and

39 WHEREAS, the motorsports entertainment industry is a major  
40 contributor to Florida's economic development because of the  
41 technology and service businesses that provide goods and  
42 services to the industry, and

43 WHEREAS, the provisions of this act are necessary to  
44 protect and strengthen Florida's motorsports entertainment  
45 industry, and the purposes to be achieved by this act are  
46 predominately public purposes vital to the protection and  
47 improvement of Florida's economy, NOW, THEREFORE,

48

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

50

51 Section 1. Paragraph (d) of subsection (6) of section  
52 212.20, Florida Statutes, is amended to read:

53 212.20 Funds collected, disposition; additional powers of  
54 department; operational expense; refund of taxes adjudicated  
55 unconstitutionally collected.--

56 (6) Distribution of all proceeds under this chapter and s.  
57 202.18(1)(b) and (2)(b) shall be as follows:

58 (d) The proceeds of all other taxes and fees imposed  
59 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
60 and (2)(b) shall be distributed as follows:



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

67 2. Two-tenths of one percent shall be transferred to the  
68 Ecosystem Management and Restoration Trust Fund to be used for  
69 water quality improvement and water restoration projects.

70 3. After the distribution under subparagraphs 1. and 2.,  
71 9.653 percent of the amount remitted by a sales tax dealer  
72 located within a participating county pursuant to s. 218.61  
73 shall be transferred into the Local Government Half-cent Sales  
74 Tax Clearing Trust Fund.

75 4. After the distribution under subparagraphs 1., 2., and  
76 3., 0.065 percent shall be transferred to the Local Government  
77 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
78 to s. 218.65.

79 5. For proceeds received after July 1, 2000, and after the  
80 distributions under subparagraphs 1., 2., 3., and 4., 2.25  
81 percent of the available proceeds pursuant to this paragraph  
82 shall be transferred monthly to the Revenue Sharing Trust Fund  
83 for Counties pursuant to s. 218.215.

84 6. For proceeds received after July 1, 2000, and after the  
85 distributions under subparagraphs 1., 2., 3., and 4., 1.0715  
86 percent of the available proceeds pursuant to this paragraph  
87 shall be transferred monthly to the Revenue Sharing Trust Fund  
88 for Municipalities pursuant to s. 218.215. If the total revenue  
89 to be distributed pursuant to this subparagraph is at least as  
90 great as the amount due from the Revenue Sharing Trust Fund for



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91 Municipalities and the Municipal Financial Assistance Trust Fund  
92 in state fiscal year 1999-2000, no municipality shall receive  
93 less than the amount due from the Revenue Sharing Trust Fund for  
94 Municipalities and the Municipal Financial Assistance Trust Fund  
95 in state fiscal year 1999-2000. If the total proceeds to be  
96 distributed are less than the amount received in combination  
97 from the Revenue Sharing Trust Fund for Municipalities and the  
98 Municipal Financial Assistance Trust Fund in state fiscal year  
99 1999-2000, each municipality shall receive an amount  
100 proportionate to the amount it was due in state fiscal year  
101 1999-2000.

102 7. Of the remaining proceeds:

103 a. Beginning July 1, 2000, and in each fiscal year  
104 thereafter, the sum of \$29,915,500 shall be divided into as many  
105 equal parts as there are counties in the state, and one part  
106 shall be distributed to each county. The distribution among the  
107 several counties shall begin each fiscal year on or before  
108 January 5th and shall continue monthly for a total of 4 months.  
109 If a local or special law required that any moneys accruing to a  
110 county in fiscal year 1999-2000 under the then-existing  
111 provisions of s. 550.135 be paid directly to the district school  
112 board, special district, or a municipal government, such payment  
113 shall continue until such time that the local or special law is  
114 amended or repealed. The state covenants with holders of bonds  
115 or other instruments of indebtedness issued by local  
116 governments, special districts, or district school boards prior  
117 to July 1, 2000, that it is not the intent of this subparagraph  
118 to adversely affect the rights of those holders or relieve local  
119 governments, special districts, or district school boards of the  
120 duty to meet their obligations as a result of previous pledges



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121 or assignments or trusts entered into which obligated funds  
 122 received from the distribution to county governments under then-  
 123 existing s. 550.135. This distribution specifically is in lieu  
 124 of funds distributed under s. 550.135 prior to July 1, 2000.

125 b. The department shall distribute \$166,667 monthly  
 126 pursuant to s. 288.1162 to each applicant that has been  
 127 certified as a "facility for a new professional sports  
 128 franchise" or a "facility for a retained professional sports  
 129 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
 130 distributed monthly by the department to each applicant that has  
 131 been certified as a "facility for a retained spring training  
 132 franchise" pursuant to s. 288.1162; however, not more than  
 133 \$208,335 may be distributed monthly in the aggregate to all  
 134 certified facilities for a retained spring training franchise.  
 135 Distributions shall begin 60 days following such certification  
 136 and shall continue for not more than 30 years. Nothing contained  
 137 in this paragraph shall be construed to allow an applicant  
 138 certified pursuant to s. 288.1162 to receive more in  
 139 distributions than actually expended by the applicant for the  
 140 public purposes provided for in s. 288.1162(6). However, a  
 141 certified applicant is entitled to receive distributions up to  
 142 the maximum amount allowable and undistributed under this  
 143 section for additional renovations and improvements to the  
 144 facility for the franchise without additional certification.

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



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151 d. Beginning 30 days after notice by the Office of  
152 Tourism, Trade, and Economic Development to the Department of  
153 Revenue that the applicant has been certified as the  
154 International Game Fish Association World Center facility  
155 pursuant to s. 288.1169, and the facility is open to the public,  
156 \$83,333 shall be distributed monthly, for up to 168 months, to  
157 the applicant. This distribution is subject to reduction  
158 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be  
159 made, after certification and before July 1, 2000.

160 e. Beginning 30 days after notice by the Office of  
161 Tourism, Trade, and Economic Development to the Department of  
162 Revenue that the applicant has been certified as a motorsports  
163 entertainment complex pursuant to s. 288.1170 and is open to the  
164 public, an amount not to exceed \$166,667 shall be distributed  
165 monthly to the applicant. Distributions shall continue for 30  
166 years.

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

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

171 288.1170 Motorsports entertainment complex; definitions;  
172 certification; duties.--

173 (1) As used in this section:

174 (a) "Applicant" means the owner of a motorsports  
175 entertainment complex.

176 (b) "Motorsports entertainment complex" means a closed-  
177 course racing facility, with ancillary grounds and facilities,  
178 which:

179 1. Has not fewer than 70,000 permanent seats for race  
180 patrons.



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181 2. Has not fewer than 7 scheduled days of motorsports  
182 events each calendar year.

183 3. Has paid admissions of more than 200,000 annually.

184 4. Serves food at the facility during sanctioned  
185 motorsports races.

186 5. Engages in tourism promotion.

187 (c) "Motorsports event" means a motorsports race and its  
188 ancillary activities, which have been sanctioned by a  
189 sanctioning body.

190 (d) "Office" means the Office of Tourism, Trade, and  
191 Economic Development of the Executive Office of the Governor.

192 (e) "Owner" means a unit of local government that owns a  
193 motorsports entertainment complex or owns the land on which the  
194 motorsports entertainment complex is located.

195 (f) "Sanctioning body" means the American Motorcycle  
196 Association (AMA), Championship Auto Racing Teams (CART), Grand  
197 American Road Racing Association (Grand Am), Indy Racing League  
198 (IRL), National Association for Stock Car Auto Racing (NASCAR),  
199 National Hot Rod Association (NHRA), Professional Sportscar  
200 Racing (PSR), Sports Car Club of America (SCCA), United States  
201 Auto Club (USAC), or any successor organization, or any other  
202 nationally recognized governing body of motorsports that  
203 establishes an annual schedule of motorsports events and grants  
204 rights to conduct such events, has established and administers  
205 rules and regulations governing all participants involved in  
206 such events and all persons conducting such events, and requires  
207 certain liability assurances, including insurance.

208 (g) "Unit of local government" has the meaning ascribed in  
209 s. 218.369.



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210       (2) The Office of Tourism, Trade, and Economic Development  
211 shall serve as the state agency for screening applicants for  
212 state funding pursuant to s. 212.20 and for certifying an  
213 applicant as a motorsports entertainment complex. The office  
214 shall develop and adopt rules for the receipt and processing of  
215 applications for funding pursuant to s. 212.20. The office  
216 shall make a determination regarding any application filed by an  
217 applicant not later than 120 days after the application is  
218 filed.

219       (3) Prior to certifying an applicant as a motorsports  
220 entertainment complex, the office must determine that:

221           (a) A unit of local government holds title to the land on  
222 which the motorsports entertainment complex is located or holds  
223 title to the motorsports entertainment complex.

224           (b) Seven scheduled days of motorsports events were held  
225 at the motorsports entertainment complex in the most recently  
226 completed calendar year or seven scheduled days of motorsports  
227 events are scheduled to be held at the motorsports entertainment  
228 complex in the calendar year which begins after the submission  
229 of the application. The applicant shall submit certifications  
230 from the appropriate officials of the relevant sanctioning  
231 bodies that such sanctioned motorsports events were or will be  
232 held at the motorsports entertainment complex.

233           (c) The applicant has an independent analysis or study,  
234 verified by the office, which demonstrates that the motorsports  
235 entertainment complex will attract, or in the most recently  
236 completed calendar year has attracted, paid attendance of more  
237 than 200,000 annually.

238           (d) The applicant has an independent analysis or study,  
239 verified by the office, which demonstrates that the amount of





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240 the revenues generated by the taxes imposed under chapter 212  
241 with respect to the use and operation of the motorsports  
242 entertainment complex is consistent with the provisions of this  
243 act.

244 (e) The municipality in which the motorsports  
245 entertainment complex is located, or the county if the  
246 motorsports entertainment complex is located in an  
247 unincorporated area, has certified by resolution after a public  
248 hearing that the application serves a public purpose.

249 (f) The motorsports entertainment complex is located in a  
250 county defined in s. 125.011(1).

251 (4) Upon determining that an applicant meets the  
252 requirements of subsection (3), the office shall notify the  
253 applicant and the executive director of the Department of  
254 Revenue of such certification by means of an official letter  
255 granting certification. If the applicant fails to meet the  
256 certification requirements of subsection (3), the office shall  
257 notify the applicant not later than 10 days following such  
258 determination.

259 (5) The office must recertify each year that the  
260 motorsports entertainment complex continues to generate  
261 sufficient sales tax revenues annually as required pursuant to  
262 paragraph (3)(d).

263 (6) No motorsports entertainment complex which has been  
264 previously certified under this section and has received funding  
265 under such certification shall be eligible for any additional  
266 certification.

267 (7) An applicant certified as a motorsports entertainment  
268 complex may use funds provided pursuant to s. 212.20 only for  
269 the following public purposes:



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270 (a) Paying for the construction, reconstruction,  
271 expansion, or renovation of a motorsports entertainment complex.

272 (b) Paying debt service reserve funds, arbitrage rebate  
273 obligations, or other amounts payable with respect to bonds  
274 issued for the construction, reconstruction, expansion, or  
275 renovation of the motorsports entertainment complex or for the  
276 reimbursement of such costs or the refinancing of bonds issued  
277 for such purposes.

278 (c) Paying for construction, reconstruction, expansion, or  
279 renovation of transportation or other infrastructure  
280 improvements related to, necessary for, or appurtenant to the  
281 motorsports entertainment complex, including, without  
282 limitation, paying debt service reserve funds, arbitrage rebate  
283 obligations, or other amounts payable with respect to bonds  
284 issued for the construction, reconstruction, expansion, or  
285 renovation of such transportation or other infrastructure  
286 improvements, and for the reimbursement of such costs or the  
287 refinancing of bonds issued for such purposes.

288 (d) Paying for programs of advertising and promotion of or  
289 related to the motorsports entertainment complex or the  
290 municipality in which the motorsports entertainment complex is  
291 located, or the county if the motorsports entertainment complex  
292 is located in an unincorporated area, provided such programs of  
293 advertising and promotion are designed to increase paid  
294 attendance at the motorsports entertainment complex or increase  
295 tourism in or promote the economic development of the community  
296 in which the motorsports entertainment complex is located.

297 (8) The Department of Revenue may audit, as provided in s.  
298 213.34, to verify that the distributions pursuant to this  
299 section have been expended as required in this section. Such



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300 information is subject to the confidentiality requirements of  
301 chapter 213. If the Department of Revenue determines that the  
302 distributions pursuant to this section have not been expended as  
303 required by this section, it may pursue recovery of such funds  
304 pursuant to the laws and rules governing the assessment of  
305 taxes.

306 Section 3. This act shall take effect July 1, 2003.