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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 units of local government owning eligible convention centers; creating s. 288.1171, F.S.; providing for certification of units of local government owning eligible convention centers by the Office of Tourism, Trade, and Economic Development; requiring the office to adopt specified rules; providing a definition; providing requirements for certification; requiring the office to adopt specified rules; providing for use of proceeds distributed to units of local government under the act; providing for audits by the Department of Revenue; providing for revocation of certification; 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, as amended by section 1 of chapter 2002-291, Laws of Florida, 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:



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

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

40 3. After the distribution under subparagraphs 1. and 2.,
 41 9.653 percent of the amount remitted by a sales tax dealer
 42 located within a participating county pursuant to s. 218.61
 43 shall be transferred into the Local Government Half-cent Sales
 44 Tax Clearing Trust Fund.

45 4. After the distribution under subparagraphs 1., 2., and
 46 3., 0.065 percent shall be transferred to the Local Government
 47 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 48 to s. 218.65.

49 5. For proceeds received after July 1, 2000, and after the
 50 distributions under subparagraphs 1., 2., 3., and 4., 2.25
 51 percent of the available proceeds pursuant to this paragraph
 52 shall be transferred monthly to the Revenue Sharing Trust Fund
 53 for Counties pursuant to s. 218.215.

54 6. For proceeds received after July 1, 2000, and after the
 55 distributions under subparagraphs 1., 2., 3., and 4., 1.0715
 56 percent of the available proceeds pursuant to this paragraph
 57 shall be transferred monthly to the Revenue Sharing Trust Fund
 58 for Municipalities pursuant to s. 218.215. If the total revenue
 59 to be distributed pursuant to this subparagraph is at least as
 60 great as the amount due from the Revenue Sharing Trust Fund for



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61 Municipalities and the Municipal Financial Assistance Trust Fund
 62 in state fiscal year 1999-2000, no municipality shall receive
 63 less than the amount due from the Revenue Sharing Trust Fund for
 64 Municipalities and the Municipal Financial Assistance Trust Fund
 65 in state fiscal year 1999-2000. If the total proceeds to be
 66 distributed are less than the amount received in combination
 67 from the Revenue Sharing Trust Fund for Municipalities and the
 68 Municipal Financial Assistance Trust Fund in state fiscal year
 69 1999-2000, each municipality shall receive an amount
 70 proportionate to the amount it was due in state fiscal year
 71 1999-2000.

72 7. Of the remaining proceeds:

73 a. Beginning July 1, 2000, and in each fiscal year
 74 thereafter, the sum of \$29,915,500 shall be divided into as many
 75 equal parts as there are counties in the state, and one part
 76 shall be distributed to each county. The distribution among the
 77 several counties shall begin each fiscal year on or before
 78 January 5th and shall continue monthly for a total of 4 months.
 79 If a local or special law required that any moneys accruing to a
 80 county in fiscal year 1999-2000 under the then-existing
 81 provisions of s. 550.135 be paid directly to the district school
 82 board, special district, or a municipal government, such payment
 83 shall continue until such time that the local or special law is
 84 amended or repealed. The state covenants with holders of bonds
 85 or other instruments of indebtedness issued by local
 86 governments, special districts, or district school boards prior
 87 to July 1, 2000, that it is not the intent of this subparagraph
 88 to adversely affect the rights of those holders or relieve local
 89 governments, special districts, or district school boards of the
 90 duty to meet their obligations as a result of previous pledges



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

95 b. The department shall distribute \$166,667 monthly
 96 pursuant to s. 288.1162 to each applicant that has been
 97 certified as a "facility for a new professional sports
 98 franchise" or a "facility for a retained professional sports
 99 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
 100 distributed monthly by the department to each applicant that has
 101 been certified as a "facility for a retained spring training
 102 franchise" pursuant to s. 288.1162; however, not more than
 103 \$208,335 may be distributed monthly in the aggregate to all
 104 certified facilities for a retained spring training franchise.
 105 Distributions shall begin 60 days following such certification
 106 and shall continue for not more than 30 years. Nothing contained
 107 in this paragraph shall be construed to allow an applicant
 108 certified pursuant to s. 288.1162 to receive more in
 109 distributions than actually expended by the applicant for the
 110 public purposes provided for in s. 288.1162(6). However, a
 111 certified applicant is entitled to receive distributions up to
 112 the maximum amount allowable and undistributed under this
 113 section for additional renovations and improvements to the
 114 facility for the franchise without additional certification.

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



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121 d. Beginning 30 days after notice by the Office of
 122 Tourism, Trade, and Economic Development to the Department of
 123 Revenue that the applicant has been certified as the
 124 International Game Fish Association World Center facility
 125 pursuant to s. 288.1169, and the facility is open to the public,
 126 \$83,333 shall be distributed monthly, for up to 168 months, to
 127 the applicant. This distribution is subject to reduction
 128 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 129 made, after certification and before July 1, 2000.

130 e. The department shall distribute monthly to units of
 131 local government that have been certified as owning eligible
 132 convention centers pursuant to s. 288.1171 an amount equal to
 133 one-half of the proceeds, as defined in s. 212.20(5)(a),
 134 received and collected in the previous month by the department
 135 under the provisions of this chapter which are generated by such
 136 eligible convention centers and remitted on their sales and use
 137 tax returns. The total distribution to each unit of local
 138 government shall not exceed \$3 million per state fiscal year.
 139 Distributions shall begin 60 days following notification of
 140 certification by the Office of Tourism, Trade, and Economic
 141 Development pursuant to s. 288.1171 and shall continue for not
 142 more than 30 years. Distributions shall be used solely to
 143 encourage and provide economic development for the attraction,
 144 recruitment, and retention of high-technology, manufacturing,
 145 research and development, and tourism industries as designated
 146 by the unit of local government by resolution of its governing
 147 body.

148 8. All other proceeds shall remain with the General
 149 Revenue Fund.

150 Section 2. Section 288.1171, Florida Statutes, is



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151 created to read:

152 288.1171 Convention centers owned by units of local
153 government; certification as owning eligible convention centers;
154 duties.--

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

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

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

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

170 (a) The unit of local government, as defined in s.
171 218.369, owns an eligible convention center.

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

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

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



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180 (5) Upon certification of an applicant, the Office of
181 Tourism, Trade, and Economic Development shall notify the
182 executive director of the Department of Revenue of such
183 certification by means of an official letter granting
184 certification. The Department of Revenue shall not begin
185 distributing proceeds until 60 days following notice by the
186 Office of Tourism, Trade, and Economic Development that a unit
187 of local government has been certified as owning an eligible
188 convention center.

189 (6) No applicant previously certified under any provision
190 of this section who has received proceeds under such
191 certification shall be eligible for an additional certification.

192 (7) A unit of local government certified as owning an
193 eligible convention center may use proceeds provided pursuant to
194 s. 212.20(6)(d)7.e. solely to encourage and provide economic
195 development for the attraction, recruitment, and retention of
196 high-technology, manufacturing, research and development, and
197 tourism industries as designated by the unit of local government
198 by resolution of its governing body.

199 (8) The Department of Revenue may audit as provided in s.
200 213.34 to verify that the distributions pursuant to this section
201 have been expended as required in this section. Such information
202 is subject to the confidentiality requirements of chapter 213.
203 If the Department of Revenue determines that the distributions
204 have not been expended as required by this section, it may
205 pursue recovery of such proceeds pursuant to the laws and rules
206 governing the assessment of taxes.

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

209 Section 3. This act shall take effect October 1, 2003.



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