

By the Committee on Comprehensive Planning; and Senator Margolis

316-2171-04

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.08, F.S.;
4 providing that a publicly owned facility
5 meeting certain criteria at which a collegiate
6 football team is based may use those proceeds
7 for the purpose of renovating the facility;
8 providing for reporting of sales to the
9 Department of Revenue; authorizing the
10 Department of Revenue to adopt emergency rules;
11 providing an effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraph (r) is added to subsection (5) of
16 section 212.08, Florida Statutes, to read:

17 212.08 Sales, rental, use, consumption, distribution,
18 and storage tax; specified exemptions.--The sale at retail,
19 the rental, the use, the consumption, the distribution, and
20 the storage to be used or consumed in this state of the
21 following are hereby specifically exempt from the tax imposed
22 by this chapter.

23 (5) EXEMPTIONS; ACCOUNT OF USE.--

24 (r) Publicly owned football facility at which a
25 college football team is based.--

26 1. Any publicly owned football facility, within a
27 municipality that has been declared in a state of financial
28 emergency within the preceding 10 years pursuant to s.
29 218.503; that has had a financial emergencies board
30 established, regardless of whether the board is currently in
31 existence; and at which the football team of a private or

1 public university or college is based, may retain the proceeds
2 of sales taxes generated by the facility, its concessionaires,
3 ticket sales, merchandising, ticket surcharges imposed by the
4 local government, charges for services, and rental of the
5 facility and may use these tax proceeds for the purpose of
6 renovating and modernizing the facility. As used in this
7 paragraph, the term "sales taxes generated by the facility"
8 means taxes on ticket sales for events located at the
9 facility, ticket surcharges imposed by the local government
10 for events held at the facility, merchandise sales and
11 concession sales on the premises of the facility, charges for
12 services at the facility, and charges for rental of the
13 facility. For the purpose of this paragraph, a football team
14 of a public or private university or college shall be
15 considered based only at the facility at which it plays the
16 majority of games where it is designated the "home" team. An
17 institution may not be deemed to be based at more than one
18 facility in any single academic year.

19 2. Concessionaires, merchandisers, and other persons
20 collecting tax at the facility shall file returns each month
21 in accordance with this subparagraph. Each such dealer shall,
22 in addition to the return required by s. 212.11, also file
23 with the department a separate information return as
24 prescribed by the department for the same applied period each
25 month which reports only the sales taxes generated by taxable
26 transactions at the facility, as defined in this paragraph. A
27 dealer required to file a separate information return pursuant
28 to this subparagraph shall file a separate information return
29 with regard to each facility at which the dealer makes sales
30 affected by this paragraph. All amounts due pursuant to this
31 chapter with respect to all such transactions shall be timely

1 remitted to the department. The department shall remit only to
2 the qualifying facility all proceeds collected and remitted to
3 the department as shown on the information returns required by
4 this subparagraph. Such remittance to the qualifying facility
5 shall be issued in the second month following the month in
6 which the information returns are received. These payments
7 shall be subject to reallocation pursuant to s. 212.20. The
8 term "sales taxes generated by the facility" includes any
9 applicable local discretionary surtaxes imposed under s.
10 212.055.

11 3. Concessionaires, merchandisers, and other persons
12 required to file returns according to subparagraph 2. shall
13 provide each applicable facility with a copy of the sales tax
14 return with regard to such facility after such return is
15 filed. The return, copies, and information therein shall be
16 subject to the same confidentiality provisions as applicable
17 to returns and information filed with the department pursuant
18 to s. 213.053.

19 4. The executive director of the department is
20 authorized, and all conditions are deemed met, to adopt
21 emergency rules under ss. 120.536(1) and 120.54(4) to
22 implement this paragraph. Notwithstanding any other provision
23 of law, such emergency rules shall remain effective for 6
24 months after the date of adoption and may be renewed during
25 the pendency of procedures to adopt rules addressing the
26 subject of the emergency rules.

27 Section 2. This act shall take effect July 1, 2004.
28
29
30
31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
SB 1924

This Committee Substitute differs from the bill as filed in that it:

- Increases, from 6 to 10, the number of preceding years the municipality was declared to be in a state of financial emergency to qualify to retain sales tax proceeds;
- Clarifies what it means for a football team to be "based" at the facility;
- Provides a mechanism for separately identifying the various sales tax proceeds and includes provisions to facilitate processing and auditing tax proceeds;
- Specifies that local discretionary taxes are subject to remittance to the qualified facility;
- Requires that concessionaires and merchandisers provide the qualified facility with a copy of their sales tax returns; and
- Provides the Department of Revenue with specific authority to adopt emergency rules to implement this bill.