

CHAMBER ACTION

1 The Committee on Finance & Tax recommends the following:

2
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to the tax on sales, use, and other
7 transactions; amending s. 212.20, F.S.; providing for
8 distribution of a portion of revenues from the tax on
9 sales, use, and other transactions to eligible publicly
10 owned football facilities; providing limitations; creating
11 s. 288.1174, F.S.; providing for the certification of
12 eligible publicly owned football facilities by the Office
13 of Tourism, Trade, and Economic Development; requiring the
14 office to adopt specified rules; providing a definition;
15 providing requirements for certification; providing for
16 use of proceeds distributed under the act; providing for
17 audits by the Department of Revenue; providing for
18 revocation of certification; providing an effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

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22 Section 1. Paragraph (d) of subsection (6) of section
23 212.20, Florida Statutes, as amended by section 92 of chapter
24 2003-402, Laws of Florida, is amended to read:

25 212.20 Funds collected, disposition; additional powers of
26 department; operational expense; refund of taxes adjudicated
27 unconstitutionally collected.--

28 (6) Distribution of all proceeds under this chapter and s.
29 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

42 3. After the distribution under subparagraphs 1. and 2.,
43 8.814 percent of the amount remitted by a sales tax dealer
44 located within a participating county pursuant to s. 218.61
45 shall be transferred into the Local Government Half-cent Sales
46 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
47 be transferred pursuant to this subparagraph to the Local
48 Government Half-cent Sales Tax Clearing Trust Fund shall be
49 reduced by 0.1 percent, and the department shall distribute this

50 amount to the Public Employees Relations Commission Trust Fund
51 less \$5,000 each month, which shall be added to the amount
52 calculated in subparagraph 4. and distributed accordingly.

53 4. After the distribution under subparagraphs 1., 2., and
54 3., 0.095 percent shall be transferred to the Local Government
55 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
56 to s. 218.65.

57 5. After the distributions under subparagraphs 1., 2., 3.,
58 and 4., 2.0440 percent of the available proceeds pursuant to
59 this paragraph shall be transferred monthly to the Revenue
60 Sharing Trust Fund for Counties pursuant to s. 218.215.

61 6. After the distributions under subparagraphs 1., 2., 3.,
62 and 4., 1.3409 percent of the available proceeds pursuant to
63 this paragraph shall be transferred monthly to the Revenue
64 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
65 the total revenue to be distributed pursuant to this
66 subparagraph is at least as great as the amount due from the
67 Revenue Sharing Trust Fund for Municipalities and the Municipal
68 Financial Assistance Trust Fund in state fiscal year 1999-2000,
69 no municipality shall receive less than the amount due from the
70 Revenue Sharing Trust Fund for Municipalities and the Municipal
71 Financial Assistance Trust Fund in state fiscal year 1999-2000.
72 If the total proceeds to be distributed are less than the amount
73 received in combination from the Revenue Sharing Trust Fund for
74 Municipalities and the Municipal Financial Assistance Trust Fund
75 in state fiscal year 1999-2000, each municipality shall receive
76 an amount proportionate to the amount it was due in state fiscal
77 year 1999-2000.

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78 | 7. Of the remaining proceeds:

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

101 | b. The department shall distribute \$166,667 monthly
102 | pursuant to s. 288.1162 to each applicant that has been
103 | certified as a "facility for a new professional sports
104 | franchise" or a "facility for a retained professional sports
105 | franchise" pursuant to s. 288.1162. Up to \$41,667 shall be

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106 distributed monthly by the department to each applicant that has
107 been certified as a "facility for a retained spring training
108 franchise" pursuant to s. 288.1162; however, not more than
109 \$208,335 may be distributed monthly in the aggregate to all
110 certified facilities for a retained spring training franchise.
111 Distributions shall begin 60 days following such certification
112 and shall continue for not more than 30 years. Nothing contained
113 in this paragraph shall be construed to allow an applicant
114 certified pursuant to s. 288.1162 to receive more in
115 distributions than actually expended by the applicant for the
116 public purposes provided for in s. 288.1162(6). However, a
117 certified applicant is entitled to receive distributions up to
118 the maximum amount allowable and undistributed under this
119 section for additional renovations and improvements to the
120 facility for the franchise without additional certification.

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

127 d. Beginning 30 days after notice by the Office of
128 Tourism, Trade, and Economic Development to the Department of
129 Revenue that the applicant has been certified as the
130 International Game Fish Association World Center facility
131 pursuant to s. 288.1169, and the facility is open to the public,
132 \$83,333 shall be distributed monthly, for up to 168 months, to
133 the applicant. This distribution is subject to reduction

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134 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
135 made, after certification and before July 1, 2000.

136 e. Beginning 60 days after notice by the Office of
137 Tourism, Trade, and Economic Development to the Department of
138 Revenue that the applicant has been certified, the department
139 shall distribute \$50,000 monthly to each eligible publicly owned
140 football facility that has been certified pursuant to s.
141 288.1174. Distributions shall continue for not more than 30
142 years. Distributions shall be used solely for the purposes of
143 renovating and modernizing the facility.

144 8. All other proceeds shall remain with the General
145 Revenue Fund.

146 Section 2. Section 288.1174, Florida Statutes, is created
147 to read:

148 288.1174 Publicly owned football facilities;
149 certification; duties.--

150 (1) The Office of Tourism, Trade, and Economic Development
151 shall serve as the state agency for screening applicants for
152 state funding pursuant to s. 212.20(6)(d)7.e. and for certifying
153 an applicant as an eligible publicly owned football facility.

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

158 (3) As used in this section, the term "publicly owned
159 football facility" means a publicly owned football facility
160 within a municipality that has been declared to be in a state of
161 financial emergency within the preceding 10 years pursuant to s.

162 218.503, that has had a financial emergencies board established,
 163 regardless of whether the board is currently in existence, and
 164 at which the football team of a private or public university or
 165 college is based. For the purpose of this subsection, a football
 166 team of a public or private university or college shall be
 167 considered based only at the facility at which the team plays
 168 the majority of games where the team is designated the "home"
 169 team. An institution may not be deemed to be based at more than
 170 one facility in any single academic year.

171 (4) Prior to certifying an applicant as an eligible
 172 publicly owned football facility, the Office of Tourism, Trade,
 173 and Economic Development must determine that:

174 (a) A municipality owns the football facility.

175 (b) The municipality that owns the football facility has
 176 been declared to be in a state of financial emergency within the
 177 preceding 10 years pursuant to s. 218.503 and the municipality
 178 has had a financial emergencies board established, regardless of
 179 whether the board is currently in existence.

180 (c) The football team of a private or public university or
 181 college is based at the football facility. For the purpose of
 182 this section, a football team of a public or private university
 183 or college shall be considered based only at the facility at
 184 which the team plays the majority of games where the team is
 185 designated the "home" team.

186 (5) Upon certification of an applicant, the Office of
 187 Tourism, Trade, and Economic Development shall notify the
 188 executive director of the Department of Revenue of such
 189 certification by means of an official letter granting

190 certification. The Department of Revenue shall not begin
 191 distributing proceeds until 60 days following notice by the
 192 Office of Tourism, Trade, and Economic Development that a
 193 football facility has been certified as an eligible publicly
 194 owned football facility.

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

198 (7) An applicant certified as an eligible publicly owned
 199 football facility may use proceeds provided pursuant to s.
 200 212.20(6)(d)7.e. solely for the purposes of renovating and
 201 modernizing the facility.

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

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

212 Section 3. This act shall take effect July 1, 2004.