CHAMBER ACTION

Senate House

Representative(s) Patterson offered the following:

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Amendment (with title amendment)

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4/25/2005 1:55:22 PM

Remove line(s) 143-254 and insert:

- e. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the NASCAR Hall of Fame facility pursuant to s. 288.1170 and is open to the public, \$100,000 shall be distributed monthly, for up to 300 months, to the applicant.
- f. The department shall distribute monthly to units of local government that have been certified as owning eligible convention centers pursuant to s. 288.1171 an amount equal to 50 percent of the proceeds, as defined in this sub-subparagraph, received and collected in the previous month by the department

16 under the provisions of this chapter which are generated by such 17 eligible convention centers and remitted on the sales and use tax returns of eligible convention centers. Proceeds, for this 18 sub-subparagraph, are limited to all applicable sales taxes 19 20 collected by an eligible convention center for standard services provided by center staff to users of the center, which include 21 22 the following: parking, admission, and ticket sales, food 23 services, utilities services, space rentals, equipment rentals, 2.4 security services, decorating services, business services, 25 advertising services, communications services, exhibit supply 26 sales and rentals, locksmith services, and sales of gifts and 27 sundries. The total distribution to each unit of local government shall not exceed \$1 million per state fiscal year. 28 29 However, total distributions to all units of local government shall not exceed \$5 million per state fiscal year, and such 30 31 distribution shall be limited exclusively to the taxes collected 32 and remitted under the provisions of this chapter. If 33 collections and remittances of eligible convention centers exceed the \$5 million maximum amount authorized for 34 distribution, the department shall distribute proceeds to each 35 eligible unit of local government using an apportionment factor, 36 37 the numerator of which is the amount remitted by an eligible 38 convention center and the denominator is the total amount 39 remitted by all eligible convention centers. The apportionment 40 factor for each eligible convention center shall be applied to the \$5 million maximum amount authorized for distribution to 41 42 determine the amount that shall be distributed to each local

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- 43 government unit. The department shall prescribe forms required 44 to be filed with the department by eligible convention centers. Distributions shall begin 60 days following notification of 45 certification by the Office of Tourism, Trade, and Economic 46 Development pursuant to s. 288.1171. Distributions shall be used 47 solely to encourage and provide economic development for the 48 49 attraction, recruitment, and retention of corporate headquarters 50 and of high-technology, manufacturing, research and development, 51 entertainment, and tourism industries as designated by the unit of local government by resolution of its governing body, and to 52 53 assist the eligible convention centers to attract more business and expand their offerings, including developing their own 54 events and shows. This sub-subparagraph is repealed effective 55 56 June 30, 2008.
 - 8. All other proceeds shall remain with the General Revenue Fund.
 - Section 2. Section 288.1170, Florida Statutes, is created to read:
 - 288.1170 National Association for Stock Car Auto Racing,
 Inc. (NASCAR) Hall of Fame facility; duties of the Office of
 Tourism, Trade, and Economic Development.--
 - (1) The Office of Tourism, Trade, and Economic Development shall serve as the state entity for screening applicants for state funding pursuant to s. 212.20 and for certifying one applicant as the NASCAR Hall of Fame facility in the state.

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- (2) Prior to certifying the NASCAR Hall of Fame facility, the Office of Tourism, Trade, and Economic Development must determine that:
- (a) The NASCAR Hall of Fame facility would be the only NASCAR Hall of Fame in the United States recognized by NASCAR, Inc.
- (b) The applicant is a unit of local government as defined in s. 218.369 or a private sector group that has contracted to construct or operate the NASCAR Hall of Fame facility on land owned by a unit of local government.
- (c) The municipality in which the NASCAR Hall of Fame facility is located, or the county if the facility is located in an unincorporated area, has certified by resolution after a public hearing that the application serves a public purpose.
- (d) There are existing projections that the NASCAR Hall of Fame facility will attract a paid attendance of more than 350,000 annually.
- (e) There is an independent analysis or study, using methodology approved by the Office of Tourism, Trade, and Economic Development, which demonstrates that the amount of the revenues generated by the taxes imposed under chapter 212 with respect to the use and operation of the NASCAR Hall of Fame facility will equal or exceed \$1.2 million annually.
- (f) Documentation exists that demonstrates that the applicant has provided, is capable of providing, or has financial or other commitments to provide more than one-half of

the cost incurred or related to the improvement and development of the facility.

- (g) The application is signed by an official senior executive of the applicant and is notarized according to the laws of this state providing for penalties for falsification.
- (3) The applicant may use funds provided pursuant to s. 212.20 for the public purpose of paying for the construction, reconstruction, renovation, or operation of the NASCAR Hall of Fame facility, or to pay or pledge for payment of debt service on, or to fund debt service reserve funds, arbitrage rebate obligations, or other amounts payable with respect to, bonds issued for the construction, reconstruction, or renovation of the facility or for the reimbursement of such costs or the refinancing of bonds issued for such purpose.
- (4) Upon determining that an applicant will or will not be certified, the Office of Tourism, Trade, and Economic Development shall notify the applicant of his or her status by means of an official letter. If certified, the secretary shall notify the executive director of the Department of Revenue and the applicant of such certification by means of an official letter granting certification. From the date of such certification, the applicant shall have 5 years to open the NASCAR Hall of Fame facility to the public and notify the Office of Tourism, Trade, and Economic Development of such opening. The Department of Revenue shall not begin distributing funds until 30 days following notice by the Office of Tourism, Trade, and

- 120 Economic Development that the NASCAR Hall of Fame facility is 121 open to the public.
 - (5) The Department of Revenue may audit as provided in s. 213.34, to verify that the distributions under this section have been expended as required by this section.
 - (6) The Office of Tourism, Trade, and Economic Development must recertify every 10 years that the facility is open, continues to be the only NASCAR Hall of Fame in the United States recognized by NASCAR, Inc., and is meeting the minimum projections for attendance or sales tax revenue as required at the time of original certification.
- Section 3. Section 288.1171, Florida Statutes, is created to read: 132
 - 288.1171 Convention centers owned by units of local government; certification as owning eligible convention centers; duties.--
 - (1) The Office of Tourism, Trade, and Economic Development shall serve as the state agency for screening applicants for state funding pursuant to s. 212.20(6)(d)7.e. and for certifying an applicant as owning an eligible convention center.
 - (2) The Office of Tourism, Trade, and Economic Development shall adopt rules pursuant to ss. 120.536(1) and 120.54 for the receipt and processing of applications for funding pursuant to s. 212.20(6)(d)7.e.
 - (3) As used in this section, the term "eligible convention center" means a publicly owned facility having exhibition space

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- in excess of 30,000 square feet, the primary function of which is to host meetings, conventions, or trade shows.
 - (4) Prior to certifying an applicant as owning an eligible convention center, the Office of Tourism, Trade, and Economic Development must determine that:
 - (a) The unit of local government, as defined in s. 218.369, owns an eligible convention center.
 - (b) The convention center contains more than 30,000 square feet of exhibit space.
 - (c) The unit of local government in which the convention center is located has certified by resolution after a public hearing that the application serves a public purpose pursuant to subsection (7).
 - (d) The convention center is located in a county that is levying a tourist development tax pursuant to s. 125.0104.
 - (5) Upon certification of an applicant, the Office of Tourism, Trade, and Economic Development shall notify the executive director of the Department of Revenue of such certification by means of an official letter granting certification. The Department of Revenue shall not begin distributing proceeds until 60 days following notice by the Office of Tourism, Trade, and Economic Development that a unit of local government has been certified as owning an eligible convention center.
 - (6) No applicant previously certified under any provision of this section who has received proceeds under such certification shall be eligible for an additional certification.

- eligible convention center may use proceeds provided pursuant to s. 212.20(6)(d)7.e. solely to encourage and provide economic development for the attraction, recruitment, and retention of corporate headquarters and of high-technology, manufacturing, research and development, entertainment, and tourism industries as designated by the unit of local government by resolution of its governing body, and to assist the eligible convention centers to attract more business and expand their offerings, including developing their own events and shows.
- (8) The Auditor General may audit as provided in s. 11.45 to verify that the distributions under this section have been expended as required by this section. If the Auditor General determines that the distributions have not been expended as required by this section, the Auditor General may pursue recovery of such proceeds and the unit of local government shall be further barred from receiving future distributions of proceeds authorized by this section.
- (9) Failure to use the proceeds as provided in this section shall be grounds for revoking certification.
 - (10) This section is repealed June 30, 2008.
- Section 4. Paragraph (eee) is added to subsection (4) of section 320.08056, Florida Statutes, to read:
 - 320.08056 Specialty license plates.--
- (4) The following license plate annual use fees shall be collected for the appropriate specialty license plates:
 - (eee) NASCAR license plate, \$25.

Section 5. Subsection (57) is added to section 320.08058, 201 Florida Statutes, to read:

320.08058 Specialty license plates.--

- (57) NASCAR LICENSE PLATES.--
- (a) Notwithstanding the provisions of s. 320.08053, the

 Department of Highway Safety and Motor Vehicles shall develop a

 NASCAR license plate as provided in this section. The word

 "Florida" must appear at the top of the plate. The NASCAR Hall

 of Fame, after consultation with NASCAR, Inc., and the

 International Speedway Corporation, may submit a sample plate

 for consideration by the department. An application fee not to

 exceed \$60,000 as determined and charged by the Department of

 Highway Safety and Motor Vehicles to defray the department cost

 of developing the specialty license plate shall be paid to the

 department by the applicant for the NASCAR Hall of Fame

 facility.
- (b) Eighty-five percent of the annual use fee shall be distributed from the Department of Highway Safety and Motor

 Vehicles to the Florida Department of Revenue for an amount up to \$1.2 million per year to be distributed as provided in s.

 212.20(6)(d), to offset the monthly tax disbursements for the construction, reconstruction, renovation, or operation of the NASCAR Hall of Fame facility in Daytona Beach, Florida. Annual use fees exceeding \$1.2 million annually shall be distributed from the Department of Highway Safety and Motor Vehicles to a Florida not-for-profit entity organized for the purpose of operating and maintaining the NASCAR Hall of Fame facility and

- 227 such not-for-profit entity shall use revenues for operation,
 228 maintenance, and capital improvement to the NASCAR Hall of Fame
 229 facility.
 - (c) Ten percent of the annual use fee shall be distributed by the Department of Highway Safety and Motor Vehicles to

 NASCAR, Inc., for the purpose of advertising stock car auto

 racing in this state. Fifteen percent of these advertising funds shall be distributed for the purpose of generic advertising for Florida tourism. Funds under this paragraph shall be distributed in accordance with provisional and final certification as determined by the Office of Tourism, Trade, and Economic Development.
 - (d) Five percent of the annual use fee shall be distributed by the Department of Highway Safety and Motor Vehicles to NASCAR, Inc., for licensing, royalties, and distribution to a Florida-based children's charity and designated by NASCAR, Inc., that is approved by the Office of Tourism Trade, and Economic Development.

Section 6. This act shall take effect July 1, 2005, except that the creation of ss. 320.08056(4)(eee) and 320.08058(57), Florida Statutes, by this act shall take effect 30 days after the City of Daytona Beach is designated as the site for the official NASCAR Hall of Fame facility and provisional certification is granted by the Office of Tourism, Trade, and Economic Development.

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256 Remove line(s) 7-25 and insert:

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 NASCAR Hall of Fame facility; 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; providing limitations; requiring the Department of Revenue to prescribe certain forms; specifying uses of certain distributions; providing for future repeal; creating s. 288.1170, F.S.; specifying the Office of Tourism, Trade, and Economic Development as the state entity for screening NASCAR Hall of Fame facility applicants; providing for certification of such facility by the office; providing requirements for certification and operation of the facility; providing for distribution of funds; authorizing certain uses of funds distributed to the facility; providing procedural requirements for the office; limiting distribution of funds by the Department of Revenue; providing for audits by the department; providing for periodic recertification by the office; providing requirements; 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

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specified rules; providing a definition; providing requirements for certification; providing for use of proceeds distributed to units of local government under the act; providing for audits by the Auditor General; authorizing the Auditor General to pursue recovery of certain proceeds; barring certain local governments from receiving future distributions under certain circumstances; providing for revocation of certification; providing for future repeal; amending s. 320.08056, F.S.; providing for a NASCAR license plate fee; amending s. 320.08058, F.S.; providing for a NASCAR license plate; directing the Department of Highway Safety and Motor Vehicles to develop a NASCAR license plate; providing for the distribution and use of fees; providing that development and issuance of the license plate is contingent upon the designation of the City of Daytona Beach as the site for the official NASCAR Hall of Fame facility and provisional certification is granted by the Office of Tourism, Trade, and Economic Development; providing effective dates.

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