

By Senator Margolis

35-1065-05

1                                    A bill to be entitled

2                    An act relating to the tax on sales, use, and

3                    other transactions; amending s. 212.20, F.S.;

4                    providing for the distribution of a portion of

5                    revenues from the tax to eligible publicly

6                    owned football facilities; providing

7                    limitations on the uses of the funds; creating

8                    s. 288.1174, F.S.; providing for the Office of

9                    Tourism, Trade, and Economic Development to

10                    certify eligible publicly owned football

11                    facilities; requiring the office to adopt

12                    rules; defining the term "publicly owned

13                    football facility"; providing requirements for

14                    certification; providing for the uses of funds

15                    distributed under this act; providing for

16                    audits by the Department of Revenue; providing

17                    for the revocation of certification; providing

18                    an effective date.

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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, is amended to read:

24                    212.20 Funds collected, disposition; additional powers

25                    of department; operational expense; refund of taxes

26                    adjudicated unconstitutionally collected.--

27                    (6) Distribution of all proceeds under this chapter

28                    and s. 202.18(1)(b) and (2)(b) shall be as follows:

29                    (d) The proceeds of all other taxes and fees imposed

30                    pursuant to this chapter or remitted pursuant to s.

31                    202.18(1)(b) and (2)(b) shall be distributed as follows:

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

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

11           3. After the distribution under subparagraphs 1. and  
12 2., 8.814 percent of the amount remitted by a sales tax dealer  
13 located within a participating county pursuant to s. 218.61  
14 shall be transferred into the Local Government Half-cent Sales  
15 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
16 be transferred pursuant to this subparagraph to the Local  
17 Government Half-cent Sales Tax Clearing Trust Fund shall be  
18 reduced by 0.1 percent, and the department shall distribute  
19 this amount to the Public Employees Relations Commission Trust  
20 Fund less \$5,000 each month, which shall be added to the  
21 amount calculated in subparagraph 4. and distributed  
22 accordingly.

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

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

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1           6. After the distributions under subparagraphs 1., 2.,  
2 3., and 4., 1.3409 percent of the available proceeds pursuant  
3 to this paragraph shall be transferred monthly to the Revenue  
4 Sharing Trust Fund for Municipalities pursuant to s. 218.215.  
5 If the total revenue to be distributed pursuant to this  
6 subparagraph is at least as great as the amount due from the  
7 Revenue Sharing Trust Fund for Municipalities and the former  
8 Municipal Financial Assistance Trust Fund in state fiscal year  
9 1999-2000, no municipality shall receive less than the amount  
10 due from the Revenue Sharing Trust Fund for Municipalities and  
11 the former Municipal Financial Assistance Trust Fund in state  
12 fiscal year 1999-2000. If the total proceeds to be distributed  
13 are less than the amount received in combination from the  
14 Revenue Sharing Trust Fund for Municipalities and the former  
15 Municipal Financial Assistance Trust Fund in state fiscal year  
16 1999-2000, each municipality shall receive an amount  
17 proportionate to the amount it was due in state fiscal year  
18 1999-2000.

19           7. Of the remaining proceeds:

20           a. In each fiscal year, the sum of \$29,915,500 shall  
21 be divided into as many equal parts as there are counties in  
22 the state, and one part shall be distributed to each county.  
23 The distribution among the several counties shall begin each  
24 fiscal year on or before January 5th and shall continue  
25 monthly for a total of 4 months. If a local or special law  
26 required that any moneys accruing to a county in fiscal year  
27 1999-2000 under the then-existing provisions of s. 550.135 be  
28 paid directly to the district school board, special district,  
29 or a municipal government, such payment shall continue until  
30 such time that the local or special law is amended or  
31 repealed. The state covenants with holders of bonds or other

1 | instruments of indebtedness issued by local governments,  
2 | special districts, or district school boards prior to July 1,  
3 | 2000, that it is not the intent of this subparagraph to  
4 | adversely affect the rights of those holders or relieve local  
5 | governments, special districts, or district school boards of  
6 | the duty to meet their obligations as a result of previous  
7 | pledges or assignments or trusts entered into which obligated  
8 | funds received from the distribution to county governments  
9 | under then-existing s. 550.135. This distribution  
10 | specifically is in lieu of funds distributed under s. 550.135  
11 | prior to July 1, 2000.

12 |         b. The department shall distribute \$166,667 monthly  
13 | pursuant to s. 288.1162 to each applicant that has been  
14 | certified as a "facility for a new professional sports  
15 | franchise" or a "facility for a retained professional sports  
16 | franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
17 | distributed monthly by the department to each applicant that  
18 | has been certified as a "facility for a retained spring  
19 | training franchise" pursuant to s. 288.1162; however, not more  
20 | than \$208,335 may be distributed monthly in the aggregate to  
21 | all certified facilities for a retained spring training  
22 | franchise. Distributions shall begin 60 days following such  
23 | certification and shall continue for not more than 30 years.  
24 | Nothing contained in this paragraph shall be construed to  
25 | allow an applicant certified pursuant to s. 288.1162 to  
26 | receive more in distributions than actually expended by the  
27 | applicant for the public purposes provided for in s.  
28 | 288.1162(6). However, a certified applicant is entitled to  
29 | receive distributions up to the maximum amount allowable and  
30 | undistributed under this section for additional renovations  
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1 and improvements to the facility for the franchise without  
2 additional certification.

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

9 d. Beginning 30 days after notice by the Office of  
10 Tourism, Trade, and Economic Development to the Department of  
11 Revenue that the applicant has been certified as the  
12 International Game Fish Association World Center facility  
13 pursuant to s. 288.1169, and the facility is open to the  
14 public, \$83,333 shall be distributed monthly, for up to 168  
15 months, to the applicant. This distribution is subject to  
16 reduction pursuant to s. 288.1169. A lump sum payment of  
17 \$999,996 shall be made, after certification and before July 1,  
18 2000.

19 e. Beginning 60 days after the Office of Tourism,  
20 Trade, and Economic Development gives notice to the department  
21 that the applicant has been certified, the department shall  
22 distribute \$50,000 monthly to each eligible publicly owned  
23 football facility that has been certified under s. 288.1174.  
24 Distributions shall continue for not more than 30 years and  
25 may be used solely for the purposes of renovating and  
26 modernizing the facility.

27 8. All other proceeds shall remain with the General  
28 Revenue Fund.

29 Section 2. Section 288.1174, Florida Statutes, is  
30 created to read:

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1           288.1174 Publicly owned football facilities;  
2 certification; duties.--

3           (1) The Office of Tourism, Trade, and Economic  
4 Development shall serve as the state agency for screening  
5 applicants for state funding under s. 212.20(6)(d)7.e. and for  
6 certifying an applicant as an eligible publicly owned football  
7 facility.

8           (2) The Office of Tourism, Trade, and Economic  
9 Development shall adopt rules under ss. 120.536(1) and 120.54  
10 for the receipt and processing of applications for funding  
11 under s. 212.20(6)(d)7.e.

12           (3) As used in this section, the term "publicly owned  
13 football facility" means a football facility:

14           (a) That is owned by and situated in a municipality  
15 that has a population of more than 100,000 residents and is  
16 located in a county as defined in s. 125.011; and

17           (b) At which the football team of a private or public  
18 university or college is based.

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20 For the purposes of this section, a football team of a public  
21 or private university or college is considered to be based  
22 only at the facility at which the team plays the majority of  
23 games for which the team is designated as the home team. An  
24 institution may not be considered to be based at more than one  
25 facility in any single academic year.

26           (4) Before certifying an applicant as an eligible  
27 publicly owned football facility, the Office of Tourism,  
28 Trade, and Economic Development must determine that:

29           (a) A municipality owns the football facility.  
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1           (b) The municipality in which the facility is located  
2 has a population of more than 100,000 residents and is located  
3 in a county as defined in s. 125.011.

4           (c) The football team of a private or public  
5 university or college is based at the football facility.

6           (5) Upon certifying an applicant under this section,  
7 the Office of Tourism, Trade, and Economic Development shall  
8 give notice of the certification to the department by sending  
9 to the executive director of the department an official letter  
10 of certification. The department may not begin distributing  
11 funds under s. 212.20(6)(d)7.e. until 60 days after the Office  
12 of Tourism, Trade, and Economic Development gives notice to  
13 the department under this subsection.

14           (6) An applicant that has previously been certified  
15 under this section and has received proceeds under such a  
16 certification is ineligible for an additional certification.

17           (7) An applicant that is certified as an eligible  
18 publicly owned football facility may use the moneys  
19 distributed under s. 212.20(6)(d)7.e. solely for the purposes  
20 of renovating and modernizing the facility.

21           (8) The department may conduct audits as provided in  
22 s. 213.34 to verify that the funds distributed under this  
23 section have been expended as required in this section. Such  
24 information is subject to the confidentiality requirements of  
25 chapter 213. If the department determines that the funds have  
26 not been expended as required by this section, the department  
27 may pursue recovery of the funds under the laws and rules  
28 governing the assessment of taxes.

29           (9) Failure to use the funds distributed under s.  
30 212.20(6)(d)7.e. as provided in this section constitutes  
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1 grounds for revoking the certification granted under this  
2 section.

3 Section 3. This act shall take effect July 1, 2005.

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6 SENATE SUMMARY

7 Provides for the distribution of a portion of revenues  
8 from the tax on sales, use, and other transactions to a  
9 publicly owned football facility that is owned by and  
10 located in a municipality of specified size and location  
11 and at which a football team of a public or private  
12 university or college is based. Provides that the funds  
13 must be used solely to renovate and modernize the  
14 facility. Provides for the Office of Tourism, Trade, and  
15 Economic Development to certify to the Department of  
16 Revenue that the facility is an eligible publicly owned  
17 football facility. Provides for the office to make rules  
18 for processing applications. Provides requirements for  
19 certification. Provides for audits to be conducted by the  
20 Department of Revenue. Provides for the revocation of  
21 certification if the funds are not used as required.  
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