By Senator Siplin

19-177-06

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 distribution of a portion of
5	revenues from the tax on sales, use, and other
6	transactions to specified units of local
7	government owning eligible convention centers;
8	creating s. 288.1171, F.S.; providing for
9	certification of units of local government
10	owning eligible convention centers by the
11	Office of Tourism, Trade, and Economic
12	Development; requiring the office to adopt
13	specified rules; providing a definition;
14	providing requirements for certification;
15	providing for use of proceeds distributed to
16	units of local government under the act;
17	providing for audits by the Department of
18	Revenue; providing for revocation of
19	certification; providing a contingent effective
20	date.
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22	Be It Enacted by the Legislature of the State of Florida:
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24	Section 1. Paragraph (d) of subsection (6) of section
25	212.20, Florida Statutes, is amended to read:
26	212.20 Funds collected, disposition; additional powers
27	of department; operational expense; refund of taxes
28	adjudicated unconstitutionally collected
29	(6) Distribution of all proceeds under this chapter
30	and s. 202.18(1)(b) and (2)(b) shall be as follows:
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- (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:
- 1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent 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 deposited in monthly installments into the General Revenue Fund.
- 2. Two-tenths of one percent shall be transferred to the Ecosystem Management and Restoration Trust Fund to be used for water quality improvement and water restoration projects.
- 3. After the distribution under subparagraphs 1. and 2., 8.814 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred pursuant to this subparagraph to the Local Government Half-cent Sales Tax Clearing Trust Fund shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 4. and distributed accordingly.
- 4. After the distribution under subparagraphs 1., 2., and 3., 0.095 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.
- 5. After the distributions under subparagraphs 1., 2., 31, and 4., 2.0440 percent of the available proceeds pursuant

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to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

- 6. After the distributions under subparagraphs 1., 2., 3., and 4., 1.3409 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.
 - 7. Of the remaining proceeds:
- a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment shall continue until

such time that the local or special law is amended or 2 repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, 3 special districts, or district school boards prior to July 1, 4 2000, that it is not the intent of this subparagraph to 5 6 adversely affect the rights of those holders or relieve local 7 governments, special districts, or district school boards of 8 the duty to meet their obligations as a result of previous 9 pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments 10 under then-existing s. 550.135. This distribution 11 12 specifically is in lieu of funds distributed under s. 550.135 13 prior to July 1, 2000. b. The department shall distribute \$166,667 monthly 14 pursuant to s. 288.1162 to each applicant that has been 15 certified as a "facility for a new professional sports 16 franchise" or a "facility for a retained professional sports 18 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each applicant that 19 has been certified as a "facility for a retained spring 20 training franchise" pursuant to s. 288.1162; however, not more 2.1 22 than \$208,335 may be distributed monthly in the aggregate to 23 all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such 2.4 certification and shall continue for not more than 30 years. 25 Nothing contained in this paragraph shall be construed to 26 27 allow an applicant certified pursuant to s. 288.1162 to 2.8 receive more in distributions than actually expended by the 29 applicant for the public purposes provided for in s. 288.1162(6). However, a certified applicant is entitled to 30

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undistributed under this section for additional renovations and improvements to the facility for the franchise without additional certification.

- c. 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 professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.
- d. Beginning 30 days after notice by the Office of 10 Tourism, Trade, and Economic Development to the Department of 11 12 Revenue that the applicant has been certified as the 13 International Game Fish Association World Center facility 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 18 \$999,996 shall be made, after certification and before July 1, 2000. 19
 - e. The department shall distribute monthly to units of local government which have been certified as owning eliqible convention centers under s. 288.1171 an amount equal to one-half of the proceeds, as defined in paragraph (5)(a), received and collected in the previous month by the department under this chapter which are generated by the eliqible convention centers and remitted on the sales and use tax returns of eliqible convention centers. The total distribution to each unit of local government may not exceed \$3 million per state fiscal year. Distributions shall begin 60 days following notification of certification by the Office of Tourism, Trade, and Economic Development as provided by s. 288.1171 and shall

1	continue for not more than 30 years. Distributions must be
2	used solely to encourage and provide economic development for
3	attracting, recruiting, and retaining corporate headquarters
4	and high-technology, manufacturing, research and development,
5	entertainment, and tourism industries as designated by the
6	unit of local government by resolution of its governing body.
7	8. All other proceeds shall remain with the General
8	Revenue Fund.
9	Section 2. Section 288.1171, Florida Statutes, is
10	created to read:
11	288.1171 Convention centers owned by units of local
12	government; certification as owning eliqible convention
13	centers; duties
14	(1) The Office of Tourism, Trade, and Economic
15	Development shall serve as the state agency for screening
16	applicants for state funding under s. 212.20(6)(d)7.e. and for
17	certifying an applicant as owning an eligible convention
18	center.
19	(2) The Office of Tourism, Trade, and Economic
20	Development shall adopt rules under ss. 120.536(1) and 120.54
21	for the receipt and processing of applications for funding as
22	provided by s. 212.20(6)(d)7.e.
23	(3) As used in this section, the term "eliqible
24	convention center" means a publicly owned facility having
25	exhibition space in excess of 75,000 square feet, the primary
26	function of which is to host meetings, conventions, or trade
27	shows.
28	(4) Before certifying an applicant as owning an
29	eligible convention center, the Office of Tourism, Trade, and
30	Economic Development must determine that:
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1	(a) The unit of local government, as defined in s.
2	218.369, owns an eligible convention center.
3	(b) The convention center contains more than 75,000
4	square feet of exhibit space;
5	(c) The unit of local government in which the
6	convention center is located has certified by resolution after
7	a public hearing that the application serves a public purpose
8	under subsection (7); and
9	(d) The convention center is located in a county that
10	is levying a tourist development tax under s. 125.0104.
11	(5) Upon certification of an applicant, the Office of
12	Tourism, Trade, and Economic Development shall notify the
13	executive director of the Department of Revenue of such
14	certification by means of an official letter granting
15	certification. The Department of Revenue may not begin
16	distributing proceeds until 60 days following notice by the
17	Office of Tourism, Trade, and Economic Development that a unit
18	of local government has been certified as owning an eligible
19	convention center.
20	(6) An applicant previously certified under this
21	section who has received proceeds under the certification is
22	ineligible for an additional certification.
23	(7) A unit of local government certified as owning an
24	eligible convention center may use proceeds provided under s.
25	212.20(6)(d)7.e. solely to encourage and provide economic
26	development for attracting, recruiting, and retaining
27	corporate headquarters and high-technology, manufacturing,
28	research and development, entertainment, and tourism
29	industries as designated by the unit of local government by
30	resolution of its governing body.
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1	(8) The Department of Revenue may conduct an audit as
2	provided in s. 213.34 to verify that the distributions made
3	under this section have been expended as required in this
4	section. Such information is subject to the confidentiality
5	requirements of chapter 213. If the Department of Revenue
6	determines that the distributions have not been expended as
7	required by this section, it may pursue recovery of such
8	proceeds pursuant to the laws and rules governing the
9	assessment of taxes.
10	(9) Failure to use the proceeds as provided in this
11	section is grounds for revoking certification.
12	Section 3. This act shall take effect July 1, 2006,
13	only if the Legislature specifies, in the General
14	Appropriations Act for the 2006-2007 fiscal year, that
15	sufficient funds are available to implement this act.
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18	SENATE SUMMARY
19	Provides for a portion of revenues from the tax on sales,
20	use, and other transactions to be distributed to specified units of local government owning eligible
21	convention centers. Provides for the certification of units of local government owning eligible convention
rules. Defines the term "eligible convention center Provides requirements for certification. Provides to use of proceeds distributed to units of local gover under this act. Provides for audits by the Department	Development. Requires the office to adopt specified
	Provides requirements for certification. Provides for the
	under this act. Provides for audits by the Department of
25	Revenue. Provides for the revocation of certification.
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