



Bill No. HB 7089

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1           218.64 Local government half-cent sales tax; uses;  
2 limitations.--

3           (3) Subject to ordinances enacted by the majority of  
4 the members of the county governing authority and by the  
5 majority of the members of the governing authorities of  
6 municipalities representing at least 50 percent of the  
7 municipal population of such county, counties may use up to \$2  
8 million annually of the local government half-cent sales tax  
9 allocated to that county for funding for any of the following  
10 applicants:

11           (a) A certified applicant as a "facility for a new  
12 professional sports franchise," a "facility for a retained  
13 professional sports franchise," or a "facility for a retained  
14 spring training franchise," as provided for in s. 288.1162. It  
15 is the Legislature's intent that the provisions of s.  
16 288.1162, including, but not limited to, the evaluation  
17 process by the Office of Tourism, Trade, and Economic  
18 Development except for the limitation on the number of  
19 certified applicants or facilities as provided in that section  
20 and the restrictions set forth in s. 288.1162(9), shall apply  
21 to an applicant's facility to be funded by local government as  
22 provided in this subsection.

23           (b) A certified applicant as a "motorsport  
24 entertainment complex," as provided for in s. 288.1171.  
25 Funding for each franchise or motorsport complex shall begin  
26 60 days after certification and shall continue for not more  
27 than 30 years.

28           Section 5. Section 288.1171, Florida Statutes, is  
29 created to read:

30           288.1171 Motorsports entertainment complex;  
31 definitions; certification; duties.--

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1       (1) As used in this section, the term:

2       (a) "Applicant" means the owner of a motorsports  
3 entertainment complex.

4       (b) "Motorsports entertainment complex" means a  
5 closed-course racing facility.

6       (c) "Motorsports event" means a motorsports race that  
7 has been sanctioned by a sanctioning body.

8       (d) "Office" means the Office of Tourism, Trade, and  
9 Economic Development of the Executive Office of the Governor.

10       (e) "Owner" means a unit of local government which  
11 owns a motorsports entertainment complex or owns the land on  
12 which the motorsports entertainment complex is located.

13       (f) "Sanctioning body" means the American Motorcycle  
14 Association (AMA), Championship Auto Racing Teams (CART),  
15 Grand American Road Racing Association (Grand Am), Indy Racing  
16 League (IRL), National Association for Stock Car Auto Racing  
17 (NASCAR), National Hot Rod Association (NHRA), Professional  
18 Sportscar Racing (PSR), Sports Car Club of America (SCCA),  
19 United States Auto Club (USAC), or any successor organization,  
20 or any other nationally recognized governing body of  
21 motorsports which establishes an annual schedule of  
22 motorsports events and grants rights to conduct such events,  
23 has established and administers rules and regulations  
24 governing all participants involved in such events and all  
25 persons conducting such events, and requires certain liability  
26 assurances, including insurance.

27       (g) "Unit of local government" has the meaning  
28 ascribed in s. 218.369.

29       (2) The Office of Tourism, Trade, and Economic  
30 Development shall serve as the state agency for screening  
31 applicants for local-option funding under s. 218.64(3) and for

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1 certifying an applicant as a motorsports entertainment  
 2 complex. The office shall develop and adopt rules for the  
 3 receipt and processing of applications for funding under s.  
 4 218.64(3). The office shall make a determination regarding any  
 5 application filed by an applicant not later than 120 days  
 6 after the application is filed.

7 (3) Before certifying an applicant as a motorsports  
 8 entertainment complex, the office must determine that:

9 (a) A unit of local government holds title to the land  
 10 on which the motorsports entertainment complex is located or  
 11 holds title to the motorsports entertainment complex.

12 (b) The municipality in which the motorsports  
 13 entertainment complex is located, or the county if the  
 14 motorsports entertainment complex is located in an  
 15 unincorporated area, has certified by resolution after a  
 16 public hearing that the application serves a public purpose.

17 (4) Upon determining that an applicant meets the  
 18 requirements of subsection (3), the office shall notify the  
 19 applicant and the executive director of the Department of  
 20 Revenue of such certification by means of an official letter  
 21 granting certification. If the applicant fails to meet the  
 22 certification requirements of subsection (3), the office shall  
 23 notify the applicant not later than 10 days following such  
 24 determination.

25 (5) A motorsports entertainment complex that has been  
 26 previously certified under this section and has received  
 27 funding under such certification is ineligible for any  
 28 additional certification.

29 (6) An applicant certified as a motorsports  
 30 entertainment complex may use funds provided pursuant to s.  
 31 218.64(3) only for the following public purposes:

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1       (a) Paying for the construction, reconstruction,  
2 expansion, or renovation of a motorsports entertainment  
3 complex.

4       (b) Paying debt service reserve funds, arbitrage  
5 rebate obligations, or other amounts payable with respect to  
6 bonds issued for the construction, reconstruction, expansion,  
7 or renovation of the motorsports entertainment complex or for  
8 the reimbursement of such costs or the refinancing of bonds  
9 issued for such purposes.

10       (c) Paying for construction, reconstruction,  
11 expansion, or renovation of transportation or other  
12 infrastructure improvements related to, necessary for, or  
13 appurtenant to the motorsports entertainment complex,  
14 including, without limitation, paying debt service reserve  
15 funds, arbitrage rebate obligations, or other amounts payable  
16 with respect to bonds issued for the construction,  
17 reconstruction, expansion, or renovation of such  
18 transportation or other infrastructure improvements, and for  
19 the reimbursement of such costs or the refinancing of bonds  
20 issued for such purposes.

21       (d) Paying for programs of advertising and promotion  
22 of or related to the motorsports entertainment complex or the  
23 municipality in which the motorsports entertainment complex is  
24 located, or the county if the motorsports entertainment  
25 complex is located in an unincorporated area, if such programs  
26 of advertising and promotion are designed to increase paid  
27 attendance at the motorsports entertainment complex or  
28 increase tourism in or promote the economic development of the  
29 community in which the motorsports entertainment complex is  
30 located.

31       (7) The Department of Revenue may audit, as provided

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1 in s. 213.34, to verify that the distributions pursuant to  
 2 this section have been expended as required in this section.  
 3 Such information is subject to the confidentiality  
 4 requirements of chapter 213. If the Department of Revenue  
 5 determines that the distributions pursuant to certification  
 6 under this section have not been expended as required by this  
 7 section, it may pursue recovery of such funds pursuant to the  
 8 laws and rules governing the assessment of taxes.

9  
 10 (Redesignate subsequent sections.)

11  
 12

13 ===== T I T L E   A M E N D M E N T =====

14 And the title is amended as follows:

15       On line 13, after the semicolon,

16

17 insert:

18       amending s. 218.61, F.S.; providing that  
 19       distributions of the local government half-cent  
 20       sales tax to the governing body of a county and  
 21       of each municipality be made after funding is  
 22       provided pursuant to s. 218.64(3), F.S., if  
 23       applicable; amending s. 218.64, F.S.;

24       authorizing counties and certain municipalities  
 25       within such counties to use up to \$2 million  
 26       annually from local government half-cent sales  
 27       tax distributions for funding for a certified  
 28       facility for a new professional sports  
 29       franchise, a facility for a retained  
 30       professional sports franchise, a facility for a  
 31       retained spring training franchise, or a

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1 | motorsports entertainment complex; creating s.  
2 | 288.1171, F.S.; providing for the certification  
3 | of motorsports entertainment complexes by the  
4 | Office of Tourism, Trade, and Economic  
5 | Development of the Executive Office of the  
6 | Governor; providing definitions; providing  
7 | requirements for certification; requiring  
8 | specified notice; providing for use of the  
9 | funds distributed to a motorsports  
10 | entertainment complex; providing for audits by  
11 | the Department of Revenue;

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