

1                                   A bill to be entitled  
 2       An act relating to economic development incentives;  
 3       amending s. 212.20, F.S.; providing for distribution of a  
 4       portion of revenues from the tax on sales, use, and other  
 5       transactions to specified units of local government owning  
 6       eligible convention centers; providing limitations;  
 7       requiring the Department of Revenue to prescribe certain  
 8       forms; providing for future repeal; creating s. 288.1172,  
 9       F.S.; providing for certification of units of local  
 10      government owning eligible convention centers by the  
 11      Office of Tourism, Trade, and Economic Development;  
 12      requiring the office to adopt specified rules; providing a  
 13      definition; providing requirements for certification;  
 14      providing for use of proceeds distributed to units of  
 15      local government under the act; providing for revocation  
 16      of certification; providing an effective date.

17  
 18   Be It Enacted by the Legislature of the State of Florida:

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 20           Section 1. Paragraph (d) of subsection (6) of section  
 21   212.20, Florida Statutes, is amended to read:

22           212.20 Funds collected, disposition; additional powers of  
 23   department; operational expense; refund of taxes adjudicated  
 24   unconstitutionally collected.--

25           (6) Distribution of all proceeds under this chapter and s.  
 26   202.18(1)(b) and (2)(b) shall be as follows:

27           (d) The proceeds of all other taxes and fees imposed  
 28   pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)

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29 and (2) (b) shall be distributed as follows:

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

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

39 3. After the distribution under subparagraphs 1. and 2.,  
40 8.814 percent of the amount remitted by a sales tax dealer  
41 located within a participating county pursuant to s. 218.61  
42 shall be transferred into the Local Government Half-cent Sales  
43 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
44 be transferred pursuant to this subparagraph to the Local  
45 Government Half-cent Sales Tax Clearing Trust Fund shall be  
46 reduced by 0.1 percent, and the department shall distribute this  
47 amount to the Public Employees Relations Commission Trust Fund  
48 less \$5,000 each month, which shall be added to the amount  
49 calculated in subparagraph 4. and distributed accordingly.

50 4. After the distribution under subparagraphs 1., 2., and  
51 3., 0.095 percent shall be transferred to the Local Government  
52 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
53 to s. 218.65.

54 5. After the distributions under subparagraphs 1., 2., 3.,  
55 and 4., 2.0440 percent of the available proceeds pursuant to  
56 this paragraph shall be transferred monthly to the Revenue

57 | Sharing Trust Fund for Counties pursuant to s. 218.215.  
 58 |         6. After the distributions under subparagraphs 1., 2., 3.,  
 59 | and 4., 1.3409 percent of the available proceeds pursuant to  
 60 | this paragraph shall be transferred monthly to the Revenue  
 61 | Sharing Trust Fund for Municipalities pursuant to s. 218.215. If  
 62 | the total revenue to be distributed pursuant to this  
 63 | subparagraph is at least as great as the amount due from the  
 64 | Revenue Sharing Trust Fund for Municipalities and the former  
 65 | Municipal Financial Assistance Trust Fund in state fiscal year  
 66 | 1999-2000, a ~~no~~ municipality may not ~~shall~~ receive less than the  
 67 | amount due from the Revenue Sharing Trust Fund for  
 68 | Municipalities and the former Municipal Financial Assistance  
 69 | Trust Fund in state fiscal year 1999-2000. If the total proceeds  
 70 | to be distributed are less than the amount received in  
 71 | combination from the Revenue Sharing Trust Fund for  
 72 | Municipalities and the former Municipal Financial Assistance  
 73 | Trust Fund in state fiscal year 1999-2000, each municipality  
 74 | shall receive an amount proportionate to the amount it was due  
 75 | in state fiscal year 1999-2000.  
 76 |         7. Of the remaining proceeds:  
 77 |         a. In each fiscal year, the sum of \$29,915,500 shall be  
 78 | divided into as many equal parts as there are counties in the  
 79 | state, and one part shall be distributed to each county. The  
 80 | distribution among the several counties shall begin each fiscal  
 81 | year on or before January 5th and shall continue monthly for a  
 82 | total of 4 months. If a local or special law required that any  
 83 | moneys accruing to a county in fiscal year 1999-2000 under the  
 84 | then-existing provisions of s. 550.135 be paid directly to the

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85 district school board, special district, or a municipal  
86 government, such payment shall continue until such time that the  
87 local or special law is amended or repealed. The state covenants  
88 with holders of bonds or other instruments of indebtedness  
89 issued by local governments, special districts, or district  
90 school boards prior to July 1, 2000, that it is not the intent  
91 of this subparagraph to adversely affect the rights of those  
92 holders or relieve local governments, special districts, or  
93 district school boards of the duty to meet their obligations as  
94 a result of previous pledges or assignments or trusts entered  
95 into which obligated funds received from the distribution to  
96 county governments under then-existing s. 550.135. This  
97 distribution specifically is in lieu of funds distributed under  
98 s. 550.135 prior to July 1, 2000.

99 b. The department shall distribute \$166,667 monthly  
100 pursuant to s. 288.1162 to each applicant that has been  
101 certified as a "facility for a new professional sports  
102 franchise" or a "facility for a retained professional sports  
103 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
104 distributed monthly by the department to each applicant that has  
105 been certified as a "facility for a retained spring training  
106 franchise" pursuant to s. 288.1162; however, not more than  
107 \$416,670 may be distributed monthly in the aggregate to all  
108 certified facilities for a retained spring training franchise.  
109 Distributions shall begin 60 days following such certification  
110 and shall continue for not more than 30 years. ~~Nothing contained~~  
111 ~~in~~ This paragraph does not ~~shall be construed to~~ allow an  
112 applicant certified pursuant to s. 288.1162 to receive more in

113 distributions than actually expended by the applicant for the  
 114 public purposes provided for in s. 288.1162(6).

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

121 d. Beginning 30 days after notice by the Office of  
 122 Tourism, Trade, and Economic Development to the Department of  
 123 Revenue that the applicant has been certified as the  
 124 International Game Fish Association World Center facility  
 125 pursuant to s. 288.1169, and the facility is open to the public,  
 126 \$83,333 shall be distributed monthly, for up to 168 months, to  
 127 the applicant. This distribution is subject to reduction  
 128 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall  
 129 be made, after certification and before July 1, 2000.

130 e. The department shall distribute monthly to units of  
 131 local government which have been certified as owning eligible  
 132 convention centers pursuant to s. 288.1172 an amount equal to 50  
 133 percent of the proceeds defined in this subparagraph which are  
 134 received and collected in the previous month by the department  
 135 under this chapter and are generated by such eligible convention  
 136 centers and remitted on the sales and use tax returns of  
 137 eligible convention centers. As used in this sub-subparagraph,  
 138 the term "proceeds" is further defined as all applicable sales  
 139 taxes collected by an eligible convention center for standard  
 140 services provided by center staff to users of the center,

141 including parking, admission, ticket sales, food services,  
142 utilities services, space rentals, equipment rentals, security  
143 services, decorating services, business services, advertising  
144 services, communications services, exhibit supply sales and  
145 rentals, locksmith services, and sales of gifts and sundries.  
146 The total distribution to each unit of local government may not  
147 exceed \$1 million per state fiscal year. However, total  
148 distributions to all units of local government may not exceed \$5  
149 million per state fiscal year, and such distribution shall be  
150 limited exclusively to the taxes collected and remitted under  
151 this chapter. If collections and remittances of eligible  
152 convention centers exceed the \$5 million maximum amount  
153 authorized for distribution, the department shall distribute  
154 proceeds to each eligible unit of local government using an  
155 apportionment factor, the numerator of which is the amount  
156 remitted by an eligible convention center and the denominator of  
157 which is the total amount remitted by all eligible convention  
158 centers. The apportionment factor for each eligible convention  
159 center shall be applied to the \$5 million maximum amount  
160 authorized for distribution in order to determine the amount  
161 that shall be distributed to each local government unit. The  
162 department shall prescribe forms required to be filed with the  
163 department by eligible convention centers. Distributions shall  
164 begin 60 days following notification of certification by the  
165 Office of Tourism, Trade, and Economic Development pursuant to  
166 s. 288.1172. Distributions shall be used solely to encourage and  
167 provide economic development for the attraction, recruitment,  
168 and retention of corporate headquarters and of high-technology,

169 manufacturing, research and development, entertainment, and  
 170 tourism industries, as designated by the unit of local  
 171 government by resolution of its governing body, and to assist  
 172 the eligible convention centers in attracting more business and  
 173 expanding their offerings, including developing their own events  
 174 and shows. Distributions may not be used to encourage or  
 175 otherwise provide incentives or payments to existing businesses  
 176 that have offices within the state for the purpose of relocating  
 177 those offices to another location within the state. This sub-  
 178 paragraph is repealed on June 30, 2010.

179 8. All other proceeds shall remain with the General  
 180 Revenue Fund.

181 Section 2. Section 288.1172, Florida Statutes, is created  
 182 to read:

183 288.1172 Convention centers owned by units of local  
 184 government; certification as owning eligible convention centers;  
 185 duties.--

186 (1) The Office of Tourism, Trade, and Economic Development  
 187 shall serve as the state agency for screening applicants for  
 188 state funding pursuant to s. 212.20(6)(d)7.e. and for certifying  
 189 an applicant as owning an eligible convention center.

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

194 (3) As used in this section, the term "eligible convention  
 195 center" means a publicly owned facility having exhibition space  
 196 in excess of 30,000 square feet, the primary function of which

197 is to host meetings, conventions, or trade shows.

198 (4) Before certifying an applicant as owning an eligible  
199 convention center, the Office of Tourism, Trade, and Economic  
200 Development must determine that:

201 (a) The unit of local government, as defined in s.  
202 218.369, owns an eligible convention center.

203 (b) The convention center contains more than 30,000 square  
204 feet of exhibit space.

205 (c) The unit of local government in which the convention  
206 center is located has certified by resolution after a public  
207 hearing that the application serves a public purpose pursuant to  
208 subsection (7).

209 (d) The convention center is located in a county that is  
210 levying a tourist development tax pursuant to s. 125.0104.

211 (5) Upon certification of an applicant, the Office of  
212 Tourism, Trade, and Economic Development shall notify the  
213 executive director of the Department of Revenue of such  
214 certification by means of an official letter granting  
215 certification. The Department of Revenue shall not begin  
216 distributing proceeds until 60 days following notice by the  
217 Office of Tourism, Trade, and Economic Development that a unit  
218 of local government has been certified as owning an eligible  
219 convention center.

220 (6) An applicant that has previously been certified under  
221 any provision of this section and that received proceeds under  
222 such certification is ineligible for an additional  
223 certification.

224 (7) A unit of local government which is certified as

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225 owning an eligible convention center may use proceeds provided  
226 pursuant to s. 212.20(6)(d)7.e. for any of the following  
227 purposes or combination thereof:

228 (a) To fund the installation of renewable energy  
229 technologies, as defined in s. 377.803, for use at the  
230 qualifying convention center;

231 (b) To encourage and provide economic development for  
232 attracting, recruiting, and retaining corporate headquarters and  
233 high-technology, manufacturing, research and development,  
234 entertainment, and tourism industries, as designated by the unit  
235 of local government by resolution of its governing body; or

236 (c) To assist the eligible convention center in attracting  
237 more business and expanding its offerings, including developing  
238 its own events and shows.

239 (8) Failure to use the proceeds as provided in this  
240 section is grounds for revoking certification.

241 (9) This section is repealed on June 30, 2010.

242 Section 3. This act shall take effect July 1, 2007.