

1                   A bill to be entitled  
 2           An act relating to performing arts center funding;  
 3           amending s. 212.20, F.S.; revising the authority of the  
 4           Department of Revenue to distribute certain tax proceeds  
 5           to include distributions to performing arts centers;  
 6           creating s. 288.163, F.S.; designating the Office of  
 7           Tourism, Trade, and Economic Development as the state  
 8           agency for screening applicants for performing arts center  
 9           funding; providing a definition; requiring the office to  
 10          adopt funding application rules; specifying certification  
 11          duties of the office; specifying uses of certain funds;  
 12          requiring the office to notify the department of  
 13          certifications; authorizing the department to conduct  
 14          audits to verify expenditures; authorizing the department  
 15          to recover certain funds under certain circumstances;  
 16          providing an effective date.

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 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)  
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, no municipality shall receive less than the amount  
 67 due from the Revenue Sharing Trust Fund for Municipalities and  
 68 the former Municipal Financial Assistance Trust Fund in state  
 69 fiscal year 1999-2000. If the total proceeds to be distributed  
 70 are less than the amount received in combination from the  
 71 Revenue Sharing Trust Fund for Municipalities and the former  
 72 Municipal Financial Assistance Trust Fund in state fiscal year  
 73 1999-2000, each municipality shall receive an amount  
 74 proportionate to the amount it was due in state fiscal year  
 75 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

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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  
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. (I) 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 shall be construed to allow an applicant  
 112 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); or

115 (II) The department shall distribute \$166,667 monthly  
 116 pursuant to s. 288.163 to each applicant that has been certified  
 117 as a performing arts center pursuant to s. 288.1163.

118 Distributions shall begin 60 days after such certification and  
 119 shall continue for not more than 30 years. Nothing contained in  
 120 this paragraph shall be construed to allow an applicant  
 121 certified pursuant to s. 288.163 to receive more in  
 122 distributions than actually expended by the applicant for the  
 123 public purposes provided for in s. 288.163(5).

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

130 d. Beginning 30 days after notice by the Office of  
 131 Tourism, Trade, and Economic Development to the Department of  
 132 Revenue that the applicant has been certified as the  
 133 International Game Fish Association World Center facility  
 134 pursuant to s. 288.1169, and the facility is open to the public,  
 135 \$83,333 shall be distributed monthly, for up to 168 months, to  
 136 the applicant. This distribution is subject to reduction

137 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be  
 138 made, after certification and before July 1, 2000.

139 8. All other proceeds shall remain with the General  
 140 Revenue Fund.

141 Section 2. Section 288.163, Florida Statutes, is created  
 142 to read:

143 288.163 Performing arts centers, certification; duties.--

144 (1) The Office of Tourism, Trade, and Economic Development  
 145 shall serve as the state agency for screening applicants for  
 146 state funding pursuant to s. 212.20(6)(d)7.b.(II) and for  
 147 certifying an applicant as a performing arts center that is  
 148 eligible for funding pursuant to s. 212.20(6)(d)7.b.(II).

149 (2) As used in this section, the term "performing arts  
 150 center" means a facility where live theater, live opera, live  
 151 ballet, or other live cultural events are held that is publicly  
 152 owned and operated or owned and operated by a not-for-profit  
 153 organization and open to the public, within the boundaries of  
 154 such municipality or county.

155 (3) The Office of Tourism, Trade, and Economic Development  
 156 shall adopt rules for the receipt and processing of applications  
 157 for funding pursuant to s. 212.20(6)(d)7.b.(II).

158 (4) Before certifying an applicant as a performing arts  
 159 center eligible for funding pursuant to s. 212.20(6)(d)7.b.(II),  
 160 the Office of Tourism, Trade, and Economic Development must:

161 (a) Determine that a unit of local government or a not-  
 162 for-profit organization is responsible for the construction,  
 163 maintenance, or operation of the performing arts center or holds  
 164 title to or a leasehold interest in the property on which the

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165 performing arts center is located and the applicant is or will  
166 be the owner, tenant, or operator of the performing arts center.

167 (b) Determine that the applicant has projections, verified  
168 by the Office of Tourism, Trade, and Economic Development, that  
169 demonstrate that the performing arts center will attract a paid  
170 attendance of more than 150,000 annually.

171 (c) Determine that the applicant has an independent  
172 analysis or study, verified by the Office of Tourism, Trade, and  
173 Economic Development, that demonstrates that the amount of the  
174 revenues generated by the taxes imposed under chapter 212 with  
175 respect to the use and operation of the performing arts center  
176 will equal or exceed \$2 million annually.

177 (d) Determine that the municipality or county in which the  
178 performing arts center is located has certified by resolution  
179 after a public hearing that the application serves a public  
180 purpose.

181 (5) An applicant certified as a performing arts center and  
182 certified for funding pursuant to s. 212.20(6)(d)7.b.(II) may  
183 use funds provided pursuant to that sub-sub-subparagraph only  
184 for the public purpose of:

185 (a) Paying for the acquisition, construction,  
186 reconstruction, renovation, capital improvement, or maintenance  
187 of the performing arts center or any ancillary facilities, such  
188 as parking structures, meeting rooms, and retail and concession  
189 space.

190 (b) Paying or pledging for the payment of debt service on,  
191 or funding debt service reserve funds, arbitrage rebate  
192 obligations, or other amounts payable with respect to, bonds or

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193 other indebtedness issued for the acquisition, construction,  
194 reconstruction, renovation, or capital improvement of the  
195 facility for a performing arts center or ancillary facilities.

196 (c) Reimbursing costs for the refinance of bonds or other  
197 indebtedness, including the payment of any interest and  
198 prepayment premium or penalty thereon, issued for the  
199 acquisition, construction, reconstruction, renovation, or  
200 capital improvement of the performing arts center or ancillary  
201 facilities.

202 (6) The Office of Tourism, Trade, and Economic Development  
203 shall notify the Department of Revenue of any facility certified  
204 as a performing arts center that is eligible for funding  
205 pursuant to s. 212.20(6)(d)7.b.(II).

206 (7) The Department of Revenue may conduct audits as  
207 provided in s. 213.34 to verify that the distributions made  
208 under this section have been expended as required in this  
209 section. If the department determines that the distributions  
210 made under this section have not been expended as required by  
211 this section, it may pursue recovery of the funds under the laws  
212 and rules governing the assessment of taxes.

213 Section 3. This act shall take effect July 1, 2009.