

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Randolph offered the following:

2
3 **Amendment to Amendment (841717) (with title amendment)**

4 Between lines 3827 and 3828, insert:

5 Section 49. Effective July 1, 2010, paragraph (d) of
6 subsection (6) of section 212.20, Florida Statutes, is amended
7 to read:

8 212.20 Funds collected, disposition; additional powers of
9 department; operational expense; refund of taxes adjudicated
10 unconstitutionally collected.—

11 (6) Distribution of all proceeds under this chapter and s.
12 202.18(1)(b) and (2)(b) shall be as follows:

13 (d) The proceeds of all other taxes and fees imposed
14 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
15 and (2)(b) shall be distributed as follows:

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16 1. In any fiscal year, the greater of \$500 million, minus
17 an amount equal to 4.6 percent of the proceeds of the taxes
18 collected pursuant to chapter 201, or 5.2 percent of all other
19 taxes and fees imposed pursuant to this chapter or remitted
20 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
21 monthly installments into the General Revenue Fund.

22 2. After the distribution under subparagraph 1., 8.814
23 percent of the amount remitted by a sales tax dealer located
24 within a participating county pursuant to s. 218.61 shall be
25 transferred into the Local Government Half-cent Sales Tax
26 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
27 transferred shall be reduced by 0.1 percent, and the department
28 shall distribute this amount to the Public Employees Relations
29 Commission Trust Fund less \$5,000 each month, which shall be
30 added to the amount calculated in subparagraph 3. and
31 distributed accordingly.

32 3. After the distribution under subparagraphs 1. and 2.,
33 0.095 percent shall be transferred to the Local Government Half-
34 cent Sales Tax Clearing Trust Fund and distributed pursuant to
35 s. 218.65.

36 4. After the distributions under subparagraphs 1., 2., and
37 3., 2.0440 percent of the available proceeds shall be
38 transferred monthly to the Revenue Sharing Trust Fund for
39 Counties pursuant to s. 218.215.

40 5. After the distributions under subparagraphs 1., 2., and
41 3., 1.3409 percent of the available proceeds shall be
42 transferred monthly to the Revenue Sharing Trust Fund for
43 Municipalities pursuant to s. 218.215. If the total revenue to
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44 be distributed pursuant to this subparagraph is at least as
45 great as the amount due from the Revenue Sharing Trust Fund for
46 Municipalities and the former Municipal Financial Assistance
47 Trust Fund in state fiscal year 1999-2000, no municipality shall
48 receive less than the amount due from the Revenue Sharing Trust
49 Fund for Municipalities and the former Municipal Financial
50 Assistance Trust Fund in state fiscal year 1999-2000. If the
51 total proceeds to be distributed are less than the amount
52 received in combination from the Revenue Sharing Trust Fund for
53 Municipalities and the former Municipal Financial Assistance
54 Trust Fund in state fiscal year 1999-2000, each municipality
55 shall receive an amount proportionate to the amount it was due
56 in state fiscal year 1999-2000.

57 6. Of the remaining proceeds:

58 a. In each fiscal year, the sum of \$29,915,500 shall be
59 divided into as many equal parts as there are counties in the
60 state, and one part shall be distributed to each county. The
61 distribution among the several counties must begin each fiscal
62 year on or before January 5th and continue monthly for a total
63 of 4 months. If a local or special law required that any moneys
64 accruing to a county in fiscal year 1999-2000 under the then-
65 existing provisions of s. 550.135 be paid directly to the
66 district school board, special district, or a municipal
67 government, such payment must continue until the local or
68 special law is amended or repealed. The state covenants with
69 holders of bonds or other instruments of indebtedness issued by
70 local governments, special districts, or district school boards
71 before July 1, 2000, that it is not the intent of this

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72 subparagraph to adversely affect the rights of those holders or
73 relieve local governments, special districts, or district school
74 boards of the duty to meet their obligations as a result of
75 previous pledges or assignments or trusts entered into which
76 obligated funds received from the distribution to county
77 governments under then-existing s. 550.135. This distribution
78 specifically is in lieu of funds distributed under s. 550.135
79 before July 1, 2000.

80 b.(I) The department shall distribute \$166,667 monthly
81 pursuant to s. 288.1162 to each applicant that has been
82 certified as a "facility for a new professional sports
83 franchise" or a "facility for a retained professional sports
84 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
85 distributed monthly by the department to each applicant that has
86 been certified as a "facility for a retained spring training
87 franchise" pursuant to s. 288.1162; however, not more than
88 \$416,670 may be distributed monthly in the aggregate to all
89 certified facilities for a retained spring training franchise.
90 Distributions must begin 60 days following such certification
91 and shall continue for not more than 30 years. This sub-sub-
92 subparagraph ~~paragraph~~ may not be construed to allow an
93 applicant certified pursuant to s. 288.1162 to receive more in
94 distributions than actually expended by the applicant for the
95 public purposes provided for in s. 288.1162(6); or

96 (II) The department shall distribute the amount certified
97 pursuant to s. 288.163 in equal monthly installments of not more
98 than \$166,667 each to each applicant that has been certified as
99 a performing arts center pursuant to s. 288.163. Distributions

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100 shall begin 60 days after such certification and shall continue
101 for not more than 30 years. Nothing in this sub-sub-subparagraph
102 shall be construed to authorize an applicant certified pursuant
103 to s. 288.163 to receive more in distributions than actually
104 expended by the applicant for the public purposes provided for
105 in s. 288.163. In no case shall distributions under this sub-
106 sub-subparagraph begin before July 1, 2012.

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

113 d. Beginning 30 days after notice by the Office of
114 Tourism, Trade, and Economic Development to the Department of
115 Revenue that the applicant has been certified as the
116 International Game Fish Association World Center facility
117 pursuant to s. 288.1169, and the facility is open to the public,
118 \$83,333 shall be distributed monthly, for up to 168 months, to
119 the applicant. This distribution is subject to reduction
120 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
121 made, after certification and before July 1, 2000.

122 7. All other proceeds must remain in the General Revenue
123 Fund.

124 Section 50. Effective July 1, 2010, section 288.163,
125 Florida Statutes, is created to read:

126 288.163 Performing arts centers; certification; duties.-

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

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128 (a) "Office" means the Office of Tourism, Trade, and
129 Economic Development.

130 (b) "Performing arts center" means a facility consisting
131 of one or more theaters, each of which has no more than 3,500
132 seats, that presents live theater, live opera, live ballet, or
133 other performance events and that is owned by a public entity or
134 a not-for-profit organization and operated by a public entity or
135 a not-for-profit organization.

136 (2) The office shall screen applicants and approve or deny
137 applications for certification as a performing arts center for
138 state funding provided under s. 212.20(6)(d)6.b.(II). The office
139 shall establish procedures and guidelines for receiving and
140 processing applications for certification as a performing arts
141 center.

142 (3) In order for the office to certify an applicant as a
143 performing arts center eligible for funding under s.
144 212.20(6)(d)6.b.(II), the applicant must provide the office
145 with:

146 (a) Proof that a unit of local government or a not-for-
147 profit organization is responsible for the construction,
148 maintenance, or operation of the performing arts center or holds
149 title to or a leasehold interest in the property on which the
150 performing arts center is located and that the applicant is or
151 will be the owner, tenant, or operator of the performing arts
152 center.

153 (b) Projections that demonstrate that the performing arts
154 center will attract a paid attendance of more than 150,000
155 annually.

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156 (c) An independent analysis or study that demonstrates
157 that the effect on the economy of the local community as a
158 result of the construction or renovation and the operation of
159 the performing arts center, as well as revenues projected to be
160 generated by the taxes imposed under chapter 212 with respect to
161 the use and operation of the performing arts center and events
162 and activities on center premises, will exceed \$60 million over
163 30 years.

164 (d) A demonstration that the applicant has provided, is
165 capable of providing, or has financial or other commitments to
166 provide more than one-half of the costs incurred or related to
167 the improvement and development of the facility.

168 (e) A resolution adopted, after a public hearing, by the
169 municipality or county in which the performing arts center is
170 located that certifies that funding under s.
171 212.20(6)(d)6.b.(II) for the performing arts center serves a
172 public purpose.

173 (4) The office must deny any additional application for
174 certification from any applicant previously certified under this
175 section.

176 (5)(a) Beginning with the 2012-2013 fiscal year, the
177 office may certify no more than two facilities as performing
178 arts centers eligible for funding under s. 212.20(6)(d)6.b.(II).

179 (b) Beginning with the 2015-2016 fiscal year, the office
180 may certify no more than eight facilities as performing arts
181 centers eligible for funding under s. 212.20(6)(d)6.b.(II).

182 (6) An applicant certified as a performing arts center and
183 certified for funding under s. 212.20(6)(d)6.b.(II) may use

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184 funds provided under that sub-subparagraph solely for the public
185 purposes of:

186 (a) Paying for the acquisition, construction,
187 reconstruction, renovation, capital improvement, or maintenance
188 of the performing arts center or any ancillary facilities,
189 including, but not limited to, parking structures, meeting
190 rooms, and retail and concession space.

191 (b) Paying or pledging for the payment of debt service on,
192 or funding debt service reserve funds, arbitrage rebate
193 obligations, or other amounts payable with respect to, bonds or
194 other indebtedness issued on or after January 1, 2009, for the
195 acquisition, construction, reconstruction, renovation, or
196 capital improvement of the performing arts center or any
197 ancillary facilities.

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

204 (7) The office shall notify the Department of Revenue of
205 any facility certified by the office as a performing arts center
206 that is eligible for funding under s. 212.20(6)(d)6.b.(II).

207 (8) The Department of Revenue may conduct audits as
208 provided in s. 213.34 to verify that the distributions made
209 under this section have been expended as required in this
210 section. If the department determines that the distributions
211 made under this section have not been expended as required by

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212 this section, the department may pursue recovery of the funds
213 under the laws and rules governing the assessment of taxes.

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216 **T I T L E A M E N D M E N T**

217 Remove line 4230 and insert:
218 deadlines; specifying compliance requirements; amending s.
219 212.20, F.S.; providing an alternative requirement for the
220 Department of Revenue to distribute certain sales tax
221 proceeds to certain performing arts centers rather than to
222 certain sports franchise facilities under certain
223 circumstances; providing for construction; providing a
224 limitation; creating s. 288.163, F.S.; providing
225 definitions; requiring the Office of Tourism, Trade, and
226 Economic Development to screen applicants and approve or
227 deny applications for certification as a performing arts
228 center for funding purposes; requiring the office to
229 establish certain procedures and guidelines; specifying
230 certification requirements for the office and applicants;
231 specifying ineligibility of certain applicants for
232 additional certification; limiting the number of
233 facilities certified by the office; specifying public
234 purpose uses of certain funds; requiring the office to
235 notify the department of performing arts center
236 certifications; authorizing the department to conduct
237 audits to verify certain expenditures; authorizing the
238 department to pursue recovery of certain funds under
239 certain circumstances; providing a

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