

By Senator Bennett

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1                   A bill to be entitled  
2           An act relating to stimulating special event tourism  
3           and job creation; amending s. 212.20, F.S.; providing  
4           for the transfer of certain sales tax revenues from  
5           the General Revenue Fund to the Revenue Sharing Trust  
6           Fund for Counties; creating s. 218.213, F.S.;  
7           authorizing a county to designate certain time periods  
8           to hold special events designed to enhance tourism;  
9           authorizing a specified distribution from sales tax  
10          proceeds when an increase in sales tax collections is  
11          realized over the previous year by a county during the  
12          same designated time period; providing for a specified  
13          adjustment of the aggregate amount to be transferred  
14          from the General Revenue Fund to the Revenue Sharing  
15          Trust Fund for Counties; amending s. 218.23, F.S.;  
16          providing for a distribution from the Revenue Sharing  
17          Trust Fund for Counties to a county eligible for a  
18          distribution related to the holding of a special event  
19          during a designated time period; requiring a county  
20          receiving a distribution to distribute funds to  
21          certain units of local government within whose  
22          jurisdiction a special event was held during a  
23          designated time period; providing an effective date.

24  
25          WHEREAS, job creation is an important goal of Florida  
26          residents, and

27          WHEREAS, along with growth and agriculture, tourism is one  
28          of the three pillars of Florida's economy, and

29          WHEREAS, tourism is possibly in the best position to grow

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30 jobs faster than any other sector of Florida's economy, and

31 WHEREAS, although special event tourism is popular with  
32 Florida's businesses and visitors, it has not been widely  
33 supported by local governments and their residents, because  
34 special event tourism makes money for businesses but imposes  
35 additional costs on local governments and their taxpayers, and

36 WHEREAS, there is little incentive for local governments or  
37 their taxpayers to support special event tourism because the  
38 sales tax is collected locally but redistributed by the state  
39 based upon population formulas that do not consider the costs  
40 incurred by the local governments where the sales tax was  
41 collected, and

42 WHEREAS, local governments would be more willing to sponsor  
43 special events designed to increase tourism and create jobs or  
44 support sponsorship of special events by their businesses if the  
45 additional costs to government could be recovered and perhaps  
46 additional revenues exceeding those costs could be realized,  
47 NOW, THEREFORE,

48  
49 Be It Enacted by the Legislature of the State of Florida:

50  
51 Section 1. Subsection (6) of section 212.20, Florida  
52 Statutes, is amended to read:

53 212.20 Funds collected, disposition; additional powers of  
54 department; operational expense; refund of taxes adjudicated  
55 unconstitutionally collected.—

56 (6) Distribution of all proceeds under this chapter and s.  
57 202.18(1)(b) and (2)(b) shall be as follows:

58 (a) Proceeds from the convention development taxes

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59 authorized under s. 212.0305 shall be reallocated to the  
60 Convention Development Tax Clearing Trust Fund.

61 (b) Proceeds from discretionary sales surtaxes imposed  
62 pursuant to ss. 212.054 and 212.055 shall be reallocated to the  
63 Discretionary Sales Surtax Clearing Trust Fund.

64 (c) Proceeds from the fees imposed under ss. 212.05(1)(h)3.  
65 and 212.18(3) shall remain with the General Revenue Fund.

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

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

75 2. After the distribution under subparagraph 1., 8.814  
76 percent of the amount remitted by a sales tax dealer located  
77 within a participating county pursuant to s. 218.61 shall be  
78 transferred into the Local Government Half-cent Sales Tax  
79 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
80 transferred shall be reduced by 0.1 percent, and the department  
81 shall distribute this amount to the Public Employees Relations  
82 Commission Trust Fund less \$5,000 each month, which shall be  
83 added to the amount calculated in subparagraph 3. and  
84 distributed accordingly.

85 3. After the distribution under subparagraphs 1. and 2.,  
86 0.095 percent shall be transferred to the Local Government Half-  
87 cent Sales Tax Clearing Trust Fund and distributed pursuant to

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88 s. 218.65.

89 4. After the distributions under subparagraphs 1., 2., and  
90 3., 2.0440 percent plus the amount required under s. 218.213 of  
91 the available proceeds shall be transferred monthly to the  
92 Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

93 5. After the distributions under subparagraphs 1., 2., and  
94 3., 1.3409 percent of the available proceeds shall be  
95 transferred monthly to the Revenue Sharing Trust Fund for  
96 Municipalities pursuant to s. 218.215. If the total revenue to  
97 be distributed pursuant to this subparagraph is at least as  
98 great as the amount due from the Revenue Sharing Trust Fund for  
99 Municipalities and the former Municipal Financial Assistance  
100 Trust Fund in state fiscal year 1999-2000, no municipality shall  
101 receive less than the amount due from the Revenue Sharing Trust  
102 Fund for Municipalities and the former Municipal Financial  
103 Assistance Trust Fund in state fiscal year 1999-2000. If the  
104 total proceeds to be distributed are less than the amount  
105 received in combination from the Revenue Sharing Trust Fund for  
106 Municipalities and the former Municipal Financial Assistance  
107 Trust Fund in state fiscal year 1999-2000, each municipality  
108 shall receive an amount proportionate to the amount it was due  
109 in state fiscal year 1999-2000.

110 6. Of the remaining proceeds:

111 a. In each fiscal year, the sum of \$29,915,500 shall be  
112 divided into as many equal parts as there are counties in the  
113 state, and one part shall be distributed to each county. The  
114 distribution among the several counties must begin each fiscal  
115 year on or before January 5th and continue monthly for a total  
116 of 4 months. If a local or special law required that any moneys

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117 accruing to a county in fiscal year 1999-2000 under the then-  
118 existing provisions of s. 550.135 be paid directly to the  
119 district school board, special district, or a municipal  
120 government, such payment must continue until the local or  
121 special law is amended or repealed. The state covenants with  
122 holders of bonds or other instruments of indebtedness issued by  
123 local governments, special districts, or district school boards  
124 before July 1, 2000, that it is not the intent of this  
125 subparagraph to adversely affect the rights of those holders or  
126 relieve local governments, special districts, or district school  
127 boards of the duty to meet their obligations as a result of  
128 previous pledges or assignments or trusts entered into which  
129 obligated funds received from the distribution to county  
130 governments under then-existing s. 550.135. This distribution  
131 specifically is in lieu of funds distributed under s. 550.135  
132 before July 1, 2000.

133       b. The department shall distribute \$166,667 monthly  
134 pursuant to s. 288.1162 to each applicant certified as a  
135 facility for a new or retained professional sports franchise  
136 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
137 monthly by the department to each certified applicant as defined  
138 in s. 288.11621 for a facility for a spring training franchise.  
139 However, not more than \$416,670 may be distributed monthly in  
140 the aggregate to all certified applicants for facilities for  
141 spring training franchises. Distributions begin 60 days after  
142 such certification and continue for not more than 30 years,  
143 except as otherwise provided in s. 288.11621. A certified  
144 applicant identified in this sub-subparagraph may not receive  
145 more in distributions than expended by the applicant for the

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146 public purposes provided for in s. 288.1162(5) or s.  
147 288.11621(3).

148 c. Beginning 30 days after notice by the Office of Tourism,  
149 Trade, and Economic Development to the Department of Revenue  
150 that an applicant has been certified as the professional golf  
151 hall of fame pursuant to s. 288.1168 and is open to the public,  
152 \$166,667 shall be distributed monthly, for up to 300 months, to  
153 the applicant.

154 d. Beginning 30 days after notice by the Office of Tourism,  
155 Trade, and Economic Development to the Department of Revenue  
156 that the applicant has been certified as the International Game  
157 Fish Association World Center facility pursuant to s. 288.1169,  
158 and the facility is open to the public, \$83,333 shall be  
159 distributed monthly, for up to 168 months, to the applicant.  
160 This distribution is subject to reduction pursuant to s.  
161 288.1169. A lump sum payment of \$999,996 shall be made, after  
162 certification and before July 1, 2000.

163 7. All other proceeds must remain in the General Revenue  
164 Fund.

165 Section 2. Section 218.213, Florida Statutes, is created to  
166 read:

167 218.213 Incentive for special event tourism; additional  
168 county sales tax distribution.—Any county may designate up to  
169 four 10-day periods each calendar year for the purpose of  
170 holding special events designed to enhance tourism. A county may  
171 sponsor the event or limit its involvement to supporting an  
172 event sponsored by its residents or local businesses. A county  
173 that designates up to four such 10-day periods is eligible for a  
174 distribution from the Revenue Sharing Trust Fund for Counties in

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175 an amount equivalent to 50 percent of the increase realized in  
176 sales tax collections in the county over the same 10-day period  
177 in the previous year. For purposes of this section, a 10-day  
178 period is any period of 10 consecutive days that begins on a  
179 Friday and ends on a Sunday. The department shall determine  
180 monthly the aggregate amount of sales tax revenue required for  
181 distribution to eligible counties under this section and  
182 transfer an appropriate amount from the General Revenue Fund to  
183 the Revenue Sharing Trust Fund For Counties in accordance with  
184 s. 212.20(6)(d)4. Before making the transfer, the department  
185 must adjust the aggregate amount in a manner that takes into  
186 consideration any forecasted increase or decrease in sales tax  
187 collections officially adopted by the Revenue Estimating  
188 Conference in its most recent conference before passage of the  
189 General Appropriations Act for the current fiscal year. The  
190 specific amount payable to each eligible county shall be  
191 determined by the department for distribution to the appropriate  
192 eligible county in accordance with s. 218.23(3)(e).

193 Section 3. Subsection (3) of section 218.23, Florida  
194 Statutes, is amended to read:

195 218.23 Revenue sharing with units of local government.—

196 (3) The distribution to a unit of local government under  
197 this part is determined by the following formula:

198 (a) First, the entitlement of an eligible unit of local  
199 government shall be computed on the basis of the apportionment  
200 factor provided in s. 218.245, which shall be applied for all  
201 eligible units of local government to all receipts available for  
202 distribution in the respective revenue sharing trust fund.

203 (b) Second, revenue shared with eligible units of local

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204 government for any fiscal year shall be adjusted so that no  
205 eligible unit of local government receives less funds than its  
206 guaranteed entitlement.

207 (c) Third, revenues shared with counties for any fiscal  
208 year shall be adjusted so that no county receives less funds  
209 than its guaranteed entitlement plus the second guaranteed  
210 entitlement for counties.

211 (d) Fourth, revenue shared with units of local government  
212 for any fiscal year shall be adjusted so that no unit of local  
213 government receives less funds than its minimum entitlement.

214 (e) Fifth, after the adjustments provided in paragraphs  
215 (b), (c), and (d), the funds remaining in the respective trust  
216 fund for counties shall be distributed to the appropriate county  
217 eligible for a distribution under s. 218.213. If applicable, a  
218 county shall distribute funds received under this paragraph to a  
219 unit of local government within whose jurisdiction a special  
220 event was held pursuant to s. 218.213.

221 (f)~~(e)~~ Sixth ~~Fifth~~, after the adjustments provided in  
222 paragraphs (b), (c), ~~and~~ (d), and (e) and after deducting the  
223 amount committed to all the units of local government, the funds  
224 remaining in the respective trust funds shall be distributed to  
225 those eligible units of local government which qualify to  
226 receive additional moneys beyond the guaranteed entitlement, on  
227 the basis of the additional money of each qualified unit of  
228 local government in proportion to the total additional money of  
229 all qualified units of local government.

230 Section 4. This act shall take effect July 1, 2011.