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

23
24 WHEREAS, job creation is an important goal of Florida
25 residents, and

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

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28 WHEREAS, tourism is possibly in the best position to grow
 29 jobs faster than any other sector of Florida's economy, and

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

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

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

47

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

49

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

52 212.20 Funds collected, disposition; additional powers of
 53 department; operational expense; refund of taxes adjudicated
 54 unconstitutionally collected.—

55 (6) Distribution of all proceeds under this chapter and s.

56 | 202.18(1)(b) and (2)(b) shall be as follows:

57 | (a) Proceeds from the convention development taxes
58 | authorized under s. 212.0305 shall be reallocated to the
59 | Convention Development Tax Clearing Trust Fund.

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

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

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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
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

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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
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

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

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

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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.