

1 A bill to be entitled
 2 An act relating to motorsports entertainment
 3 complexes; amending s. 212.20, F.S.; providing for a
 4 monthly distribution of a specified amount of sales
 5 tax revenue to a facility certified by the Department
 6 of Economic Opportunity as meeting the requirements
 7 for receiving such funds; amending s. 218.64, F.S.;
 8 providing for applicability of specified statutory
 9 provisions with respect to the funding of a certified
 10 applicant's facility; amending s. 288.1171, F.S.;
 11 revising requirements for certification of a facility
 12 as a motorsports entertainment complex by the
 13 Department of Economic Opportunity; limiting the
 14 number of applicants the department may certify as a
 15 motorsports entertainment complex; authorizing the
 16 Auditor General to verify the expenditure of specified
 17 distributions and to pursue recovery of improperly
 18 expended funds through the Department of Revenue;
 19 providing an effective date.

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

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 23 Section 1. Paragraph (d) of subsection (6) of section
 24 212.20, Florida Statutes, is amended to read:

25 212.20 Funds collected, disposition; additional powers of
 26 department; operational expense; refund of taxes adjudicated
 27 unconstitutionally collected.—

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

29 | 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

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

53 | 4. After the distributions under subparagraphs 1., 2., and
 54 | 3., 2.0440 percent of the available proceeds shall be
 55 | transferred monthly to the Revenue Sharing Trust Fund for
 56 | Counties pursuant to s. 218.215.

57 | 5. After the distributions under subparagraphs 1., 2., and
58 | 3., 1.3409 percent of the available proceeds shall be
59 | transferred monthly to the Revenue Sharing Trust Fund for
60 | Municipalities pursuant to s. 218.215. If the total revenue to
61 | be distributed pursuant to this subparagraph is at least as
62 | great as the amount due from the Revenue Sharing Trust Fund for
63 | Municipalities and the former Municipal Financial Assistance
64 | Trust Fund in state fiscal year 1999-2000, no municipality shall
65 | receive less than the amount due from the Revenue Sharing Trust
66 | Fund for Municipalities and the former Municipal Financial
67 | Assistance Trust Fund in state fiscal year 1999-2000. If the
68 | total proceeds to be distributed are less than the amount
69 | received in combination from the Revenue Sharing Trust Fund for
70 | Municipalities and the former Municipal Financial Assistance
71 | Trust Fund in state fiscal year 1999-2000, each municipality
72 | shall receive an amount proportionate to the amount it was due
73 | in state fiscal year 1999-2000.

74 | 6. Of the remaining proceeds:

75 | a. In each fiscal year, the sum of \$29,915,500 shall be
76 | divided into as many equal parts as there are counties in the
77 | state, and one part shall be distributed to each county. The
78 | distribution among the several counties must begin each fiscal
79 | year on or before January 5th and continue monthly for a total
80 | of 4 months. If a local or special law required that any moneys
81 | accruing to a county in fiscal year 1999-2000 under the then-
82 | existing provisions of s. 550.135 be paid directly to the
83 | district school board, special district, or a municipal
84 | government, such payment must continue until the local or

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

97 | b. The department shall distribute \$166,667 monthly
98 | pursuant to s. 288.1162 to each applicant certified as a
99 | facility for a new or retained professional sports franchise
100 | pursuant to s. 288.1162. Up to \$41,667 shall be distributed
101 | monthly by the department to each certified applicant as defined
102 | in s. 288.11621 for a facility for a spring training franchise.
103 | However, not more than \$416,670 may be distributed monthly in
104 | the aggregate to all certified applicants for facilities for
105 | spring training franchises. The department shall distribute
106 | \$166,667 monthly pursuant to s. 288.1171 to an applicant
107 | certified as a motorsports entertainment complex under that
108 | section. Distributions begin 60 days after such certification
109 | and continue for not more than 30 years, except as otherwise
110 | provided in s. 288.11621. A certified applicant identified in
111 | this sub-subparagraph may not receive more in distributions than
112 | expended by the applicant for the public purposes provided for

113 in s. 288.1162(5), ~~or~~ s. 288.11621(3), or s. 288.1171(6).

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

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

129 7. All other proceeds must remain in the General Revenue
130 Fund.

131 Section 2. Subsection (3) of section 218.64, Florida
132 Statutes, is amended to read:

133 218.64 Local government half-cent sales tax; uses;
134 limitations.—

135 (3) Subject to ordinances enacted by the majority of the
136 members of the county governing authority and by the majority of
137 the members of the governing authorities of municipalities
138 representing at least 50 percent of the municipal population of
139 such county, counties may use up to \$2 million annually of the
140 local government half-cent sales tax allocated to that county

141 | for funding for any of the following applicants:

142 | (a) A certified applicant as a facility for a new or
 143 | retained professional sports franchise under s. 288.1162 or a
 144 | certified applicant as defined in s. 288.11621 for a facility
 145 | for a spring training franchise. It is the Legislature's intent
 146 | that the provisions of s. 288.1162, including, but not limited
 147 | to, the evaluation process by the Department of Economic
 148 | Opportunity except for the limitation on the number of certified
 149 | applicants or facilities as provided in that section and the
 150 | restrictions set forth in s. 288.1162(8), shall apply to an
 151 | applicant's facility to be funded by local government as
 152 | provided in this subsection.

153 | (b) A certified applicant as a "motorsport entertainment
 154 | complex," as provided for in s. 288.1171. Funding for each
 155 | franchise or motorsport complex shall begin 60 days after
 156 | certification and shall continue for not more than 30 years. The
 157 | provisions of s. 288.1171(5) and (7) do not apply to an
 158 | applicant's facility to be funded by local government as
 159 | provided in this subsection.

160 | Section 3. Section 288.1171, Florida Statutes, is amended
 161 | to read:

162 | 288.1171 Motorsports entertainment complex; definitions;
 163 | certification; duties.—

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

165 | (a) "Applicant" means the owner of a motorsports
 166 | entertainment complex.

167 | (b) "Motorsports entertainment complex" means a closed-
 168 | course racing facility with at least 50,000 fixed seats.

169 (c) "Motorsports event" means a motorsports race that has
 170 been sanctioned by a sanctioning body.

171 (d) "Owner" means a unit of local government which owns a
 172 motorsports entertainment complex or owns the land on which the
 173 motorsports entertainment complex is located.

174 (e) "Sanctioning body" means the American Motorcycle
 175 Association (AMA), Championship Auto Racing Teams (CART), Grand
 176 American Road Racing Association (Grand Am), Indy Racing League
 177 (IRL), National Association for Stock Car Auto Racing (NASCAR),
 178 National Hot Rod Association (NHRA), Professional Sportscar
 179 Racing (PSR), Sports Car Club of America (SCCA), United States
 180 Auto Club (USAC), or any successor organization, or any other
 181 nationally recognized governing body of motorsports which
 182 establishes an annual schedule of motorsports events and grants
 183 rights to conduct such events, has established and administers
 184 rules and regulations governing all participants involved in
 185 such events and all persons conducting such events, and requires
 186 certain liability assurances, including insurance.

187 (f) "Unit of local government" has the meaning ascribed in
 188 s. 218.369.

189 (2) The department shall serve as the state agency for
 190 screening applicants for funding under s. 212.20 and local
 191 option funding under s. 218.64(3) and for certifying an
 192 applicant as a motorsports entertainment complex. The department
 193 shall develop and adopt rules for the receipt and processing of
 194 applications for funding under s. 212.20 and s. 218.64(3). The
 195 department shall make a determination regarding any application
 196 filed by an applicant not later than 120 days after the

197 application is filed.

198 (3) Before certifying an applicant as a motorsports
199 entertainment complex, the department must determine that:

200 (a) A unit of local government holds title to the land on
201 which the motorsports entertainment complex is located or holds
202 title to the motorsports entertainment complex.

203 (b) The municipality in which the motorsports
204 entertainment complex is located, or the county if the
205 motorsports entertainment complex is located in an
206 unincorporated area, has certified by resolution after a public
207 hearing that the application serves a public purpose.

208 (c) The applicant has a verified copy of the approval from
209 a sanctioning body stating that motorsport events are sanctioned
210 to occur at the applicant's complex.

211 (d) The applicant has projections, verified by the
212 department, which demonstrate that the motorsports entertainment
213 complex will attract paid attendance of more than 100,000
214 annually.

215 (e) The applicant has an independent analysis or study,
216 verified by the department, which demonstrates that the amount
217 of revenues generated by the taxes imposed under chapter 212
218 with respect to the use and operation of the motorsports
219 entertainment complex will equal or exceed \$2 million annually.

220 (f) The applicant has demonstrated that it has provided,
221 is capable of providing, or has financial or other commitments
222 to provide more than one-half of the costs incurred or related
223 to the improvement and development of the complex.

224 (g) The total cost of construction, reconstruction,

225 expansion, or renovation of the complex exceeds \$250 million.

226 (4) Upon determining that an applicant meets the
 227 requirements of subsection (3), the department shall notify the
 228 applicant and the executive director of the Department of
 229 Revenue of such certification by means of an official letter
 230 granting certification. If the applicant fails to meet the
 231 certification requirements of subsection (3), the department
 232 shall notify the applicant not later than 10 days following such
 233 determination.

234 (5) A motorsports entertainment complex that has been
 235 previously certified under this section and has received funding
 236 under such certification is ineligible for any additional
 237 certification.

238 (6) An applicant certified as a motorsports entertainment
 239 complex may use funds provided pursuant to s. 218.64(3) or s.
 240 212.20 only for the following public purposes:

241 (a) Paying for the construction, reconstruction,
 242 expansion, or renovation of a motorsports entertainment complex.

243 (b) Paying debt service reserve funds, arbitrage rebate
 244 obligations, or other amounts payable with respect to bonds
 245 issued for the construction, reconstruction, expansion, or
 246 renovation of the motorsports entertainment complex or for the
 247 reimbursement of such costs or the refinancing of bonds issued
 248 for such purposes.

249 (c) Paying for construction, reconstruction, expansion, or
 250 renovation of transportation or other infrastructure
 251 improvements related to, necessary for, or appurtenant to the
 252 motorsports entertainment complex, including, without

253 | limitation, paying debt service reserve funds, arbitrage rebate
 254 | obligations, or other amounts payable with respect to bonds
 255 | issued for the construction, reconstruction, expansion, or
 256 | renovation of such transportation or other infrastructure
 257 | improvements, and for the reimbursement of such costs or the
 258 | refinancing of bonds issued for such purposes.

259 | (d) Paying for programs of advertising and promotion of or
 260 | related to the motorsports entertainment complex or the
 261 | municipality in which the motorsports entertainment complex is
 262 | located, or the county if the motorsports entertainment complex
 263 | is located in an unincorporated area, if such programs of
 264 | advertising and promotion are designed to increase paid
 265 | attendance at the motorsports entertainment complex or increase
 266 | tourism in or promote the economic development of the community
 267 | in which the motorsports entertainment complex is located.

268 | (7) The department shall certify no more than one
 269 | applicant as a motorsports entertainment complex.

270 | (8)~~(7)~~ The Auditor General ~~Department of Revenue~~ may
 271 | audit, as provided in s. 11.45 ~~213.34~~, to verify that the
 272 | distributions pursuant to this section have been expended as
 273 | required in this section. ~~Such information is subject to the~~
 274 | ~~confidentiality requirements of chapter 213.~~ If the Auditor
 275 | General ~~Department of Revenue~~ determines that the distributions
 276 | pursuant to certification under this section have not been
 277 | expended as required by this section, the Auditor General shall
 278 | notify the Department of Revenue, which ~~it~~ may pursue recovery
 279 | of such funds pursuant to the laws and rules governing the
 280 | assessment of taxes.

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281 | Section 4. This act shall take effect July 1, 2013. |