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LEGISLATIVE ACTION

Senate

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House

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Floor: 1/AD/RM

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05/02/2013 03:39 PM

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Senator Braynon moved the following:

1 **Senate Amendment to House Amendment (113961) (with title**
2 **amendment)**

3
4 Delete lines 5 - 8
5 and insert:

6 Section 1. Paragraph (n) of subsection (3) and subsection
7 (5) of section 125.0104, Florida Statutes, are amended to read:

8 125.0104 Tourist development tax; procedure for levying;
9 authorized uses; referendum; enforcement.-

10 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.-

11 (n) In addition to any other tax that is imposed under this
12 section, a county that has imposed the tax under paragraph (1)
13 may impose an additional tax that is no greater than 1 percent



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14 on the exercise of the privilege described in paragraph (a) by a
15 majority plus one vote of the membership of the board of county
16 commissioners, or as otherwise provided in this paragraph, in
17 order to:

18 1. Pay the debt service on bonds issued to finance:

19 a. The construction, reconstruction, or renovation of a
20 facility that is either publicly owned and operated, ~~7~~ or is
21 publicly owned and operated by the owner of a professional
22 sports franchise or other lessee with sufficient expertise or
23 financial capability to operate such facility, and to pay the
24 planning and design costs incurred before ~~prior to~~ the issuance
25 of such bonds for a new professional sports franchise as defined
26 in s. 288.1162.

27 b. The acquisition, construction, reconstruction, or
28 renovation of a facility ~~either~~ publicly owned and operated, or
29 publicly owned and operated by the owner of a professional
30 sports franchise or other lessee with sufficient expertise or
31 financial capability to operate such facility, and to pay the
32 planning and design costs incurred before ~~prior to~~ the issuance
33 of such bonds for a retained spring training franchise.

34 2. Pay the debt service on bonds issued to finance the
35 renovation of a professional sports franchise facility that is
36 publicly owned, or located on land that is publicly owned, and
37 that is publicly operated or operated by the owner of a
38 professional sports franchise or other lessee who has sufficient
39 expertise or financial capability to operate the facility, and
40 to pay the planning and design costs incurred before the
41 issuance of such bonds for the renovated professional sports
42 facility. The cost to renovate the facility must be more than



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43 \$300 million, including permitting, architectural, and
44 engineering fees, and at least a majority of the total
45 construction cost, exclusive of in-kind contributions, must be
46 paid for by the ownership group of the professional sports
47 franchise or other private sources. Tax revenues available to
48 pay debt service on bonds may be used to pay for operation and
49 maintenance costs of the facility. A county levying the tax for
50 the purposes specified in this subparagraph may do so only by a
51 majority plus one vote of the membership of the board of county
52 commissioners and after approval of the proposed use of the tax
53 revenues by a majority vote of the electors voting in the
54 referendum. Referendum approval of the proposed use of the tax
55 revenues may be in an election held before or after the
56 effective date of this act. The referendum ballot must include a
57 brief description of the proposed use of the tax revenues and
58 the following question:

59 FOR the Proposed Use

60 AGAINST the Proposed Use

61 3.2. Promote and advertise tourism in ~~this the~~ state of
62 ~~Florida~~ and nationally and internationally; however, if tax
63 revenues are expended for an activity, service, venue, or event,
64 the activity, service, venue, or event must ~~shall~~ have as one of
65 its main purposes the attraction of tourists as evidenced by the
66 promotion of the activity, service, venue, or event to tourists.

67
68 A county that imposes the tax authorized in this paragraph may
69 not expend any ad valorem tax revenues for the acquisition,
70 expansion, construction, reconstruction, or renovation of a
71 facility for which tax revenues are used pursuant to



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72 subparagraph 1. The provision of paragraph (b) which prohibits
73 any county authorized to levy a convention development tax
74 pursuant to s. 212.0305 from levying more than the 2 percent ~~2-~~
75 ~~percent~~ tax authorized by this section does ~~shall~~ not apply to
76 the additional tax authorized by this paragraph in counties that
77 ~~which~~ levy convention development taxes pursuant to s.
78 212.0305(4) (a) or (b). Subsection (4) does not apply to the
79 adoption of the additional tax authorized in this paragraph. The
80 effective date of the levy and imposition of the tax authorized
81 under this paragraph is the first day of the second month
82 following approval of the ordinance by the board of county
83 commissioners or the first day of any subsequent month specified
84 in the ordinance. A certified copy of such ordinance must ~~shall~~
85 be furnished by the county to the Department of Revenue within
86 10 days after approval of the ordinance.

87 (5) AUTHORIZED USES OF REVENUE.—

88 (a) All tax revenues received pursuant to this section by a
89 county imposing the tourist development tax must ~~shall~~ be used
90 by that county for the following purposes only:

91 1. To acquire, construct, extend, enlarge, remodel, repair,
92 improve, maintain, operate, or promote one or more publicly
93 owned and operated convention centers, sports stadiums, sports
94 arenas, coliseums, auditoriums, aquariums, or museums that are
95 publicly owned and operated or owned and operated by not-for-
96 profit organizations and open to the public, within the
97 boundaries of the county or subcounty special taxing district in
98 which the tax is levied. Tax revenues received pursuant to this
99 section may also be used for promotion of zoological parks that
100 are publicly owned and operated or owned and operated by not-



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101 for-profit organizations and open to the public. However, these
102 purposes may be implemented through service contracts and leases
103 with lessees with sufficient expertise or financial capability
104 to operate such facilities;

105 2. To promote and advertise tourism in this ~~the~~ state ~~of~~
106 ~~Florida~~ and nationally and internationally; however, if tax
107 revenues are expended for an activity, service, venue, or event,
108 the activity, service, venue, or event must ~~shall~~ have as one of
109 its main purposes the attraction of tourists as evidenced by the
110 promotion of the activity, service, venue, or event to tourists;

111 3. To fund convention bureaus, tourist bureaus, tourist
112 information centers, and news bureaus as county agencies or by
113 contract with the chambers of commerce or similar associations
114 in the county, which may include any indirect administrative
115 costs for services performed by the county on behalf of the
116 promotion agency; ~~or~~

117 4. To finance beach park facilities or beach improvement,
118 maintenance, renourishment, restoration, and erosion control,
119 including shoreline protection, enhancement, cleanup, or
120 restoration of inland lakes and rivers to which there is public
121 access as those uses relate to the physical preservation of the
122 beach, shoreline, or inland lake or river. However, any funds
123 identified by a county as the local matching source for beach
124 renourishment, restoration, or erosion control projects included
125 in the long-range budget plan of the state's Beach Management
126 Plan, pursuant to s. 161.091, or funds contractually obligated
127 by a county in the financial plan for a federally authorized
128 shore protection project may not be used or loaned for any other
129 purpose. In counties of less than 100,000 population, no more



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130 than 10 percent of the revenues from the tourist development tax
131 may be used for beach park facilities; or-

132 5. For other uses specifically allowed under this
133 subsection (3).

134 (b) Tax revenues received pursuant to this section by a
135 county of less than 750,000 population imposing a tourist
136 development tax may only be used by that county for the
137 following purposes in addition to those purposes allowed
138 pursuant to paragraph (a): to acquire, construct, extend,
139 enlarge, remodel, repair, improve, maintain, operate, or promote
140 one or more zoological parks, fishing piers or nature centers
141 which are publicly owned and operated or owned and operated by
142 not-for-profit organizations and open to the public. All
143 population figures relating to this subsection shall be based on
144 the most recent population estimates prepared pursuant to the
145 provisions of s. 186.901. These population estimates shall be
146 those in effect on July 1 of each year.

147 (c) Tax revenues received pursuant to this section by a
148 coastal county that has a population of less than 250,000,
149 excluding the inmate population, may also be used by that county
150 to fund beach safety personnel and lifeguard operational
151 activities in areas where there is public access. All population
152 figures relating to this paragraph must be based on the most
153 recent population estimates prepared pursuant to s. 186.901.
154 These population estimates must be those in effect on April 1 of
155 each year.

156 (d) ~~(e)~~ The revenues to be derived from the tourist
157 development tax may be pledged to secure and liquidate revenue
158 bonds issued by the county for the purposes set forth in



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159 subparagraphs (a)1. and 4. or for the purpose of refunding bonds
160 previously issued for such purposes, or both; however, no more
161 than 50 percent of the revenues ~~from the tourist development tax~~
162 may be pledged to secure and liquidate revenue bonds or revenue
163 refunding bonds issued for the purposes set forth in
164 subparagraph (a)4. Such revenue bonds and revenue refunding
165 bonds may be authorized and issued in such principal amounts,
166 with such interest rates and maturity dates, and subject to such
167 other terms, conditions, and covenants as the governing board of
168 the county shall provide. The Legislature intends that this
169 paragraph ~~shall~~ be the full and complete authority for
170 accomplishing such purposes, but ~~such authority shall~~ be
171 supplemental and additional to, and not in derogation of, any
172 powers now existing or later conferred under law.

173 (e) ~~(d)~~ Any use of the local option tourist development tax
174 revenues collected pursuant to this section for a purpose not
175 expressly authorized by paragraph (3)(1) or paragraph (3)(n) or
176 paragraph (a), paragraph (b), ~~or~~ paragraph (c), or paragraph (d)
177 of this subsection is expressly prohibited.

178 Section 2. Paragraph (d) of subsection (6) of section
179 212.20, Florida Statutes, is amended to read:

180 212.20 Funds collected, disposition; additional powers of
181 department; operational expense; refund of taxes adjudicated
182 unconstitutionally collected.—

183 (6) Distribution of all proceeds under this chapter and s.
184 202.18(1)(b) and (2)(b) shall be as follows:

185 (d) The proceeds of all other taxes and fees imposed
186 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
187 and (2)(b) must ~~shall~~ be distributed as follows:



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188 1. In any fiscal year, the greater of \$500 million, minus
189 an amount equal to 4.6 percent of the proceeds of the taxes
190 collected pursuant to chapter 201, or 5.2 percent of all other
191 taxes and fees imposed pursuant to this chapter or remitted
192 pursuant to s. 202.18(1)(b) and (2)(b) must ~~shall~~ be deposited
193 in monthly installments into the General Revenue Fund.

194 2. After the distribution under subparagraph 1., 8.814
195 percent of the amount remitted by a sales tax dealer located
196 within a participating county pursuant to s. 218.61 must ~~shall~~
197 be transferred into the Local Government Half-cent Sales Tax
198 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
199 transferred must ~~shall~~ be reduced by 0.1 percent, and the
200 department shall distribute this amount to the Public Employees
201 Relations Commission Trust Fund less \$5,000 each month, which
202 must ~~shall~~ be added to the amount calculated in subparagraph 3.
203 and distributed accordingly.

204 3. After the distribution under subparagraphs 1. and 2.,
205 0.095 percent must ~~shall~~ be transferred to the Local Government
206 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
207 to s. 218.65.

208 4. After the distributions under subparagraphs 1., 2., and
209 3., 2.0440 percent of the available proceeds must ~~shall~~ be
210 transferred monthly to the Revenue Sharing Trust Fund for
211 Counties pursuant to s. 218.215.

212 5. After the distributions under subparagraphs 1., 2., and
213 3., 1.3409 percent of the available proceeds must ~~shall~~ be
214 transferred monthly to the Revenue Sharing Trust Fund for
215 Municipalities pursuant to s. 218.215. If the total revenue to
216 be distributed pursuant to this subparagraph is at least as



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217 great as the amount due from the Revenue Sharing Trust Fund for
218 Municipalities and the former Municipal Financial Assistance
219 Trust Fund in state fiscal year 1999-2000, a ~~no~~ municipality may
220 not ~~shall~~ receive less than the amount due from the Revenue
221 Sharing Trust Fund for Municipalities and the former Municipal
222 Financial Assistance Trust Fund in state fiscal year 1999-2000.
223 If the total proceeds to be distributed are less than the amount
224 received in combination from the Revenue Sharing Trust Fund for
225 Municipalities and the former Municipal Financial Assistance
226 Trust Fund in state fiscal year 1999-2000, each municipality
227 shall receive an amount proportionate to the amount it was due
228 in state fiscal year 1999-2000.

229 6. Of the remaining proceeds:

230 a. In each fiscal year, the sum of \$29,915,500 must ~~shall~~
231 be divided into as many equal parts as there are counties in the
232 state, and one part must ~~shall~~ be distributed to each county.
233 The distribution among the several counties must begin each
234 fiscal year on or before January 5th and continue monthly for a
235 total of 4 months. If a local or special law required that any
236 moneys accruing to a county in fiscal year 1999-2000 under the
237 then-existing provisions of s. 550.135 be paid directly to the
238 district school board, special district, or a municipal
239 government, such payment must continue until the local or
240 special law is amended or repealed. The state covenants with
241 holders of bonds or other instruments of indebtedness issued by
242 local governments, special districts, or district school boards
243 before July 1, 2000, that it is not the intent of this
244 subparagraph to adversely affect the rights of those holders or
245 relieve local governments, special districts, or district school



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246 boards of the duty to meet their obligations as a result of
247 previous pledges or assignments or trusts entered into which
248 obligated funds received from the distribution to county
249 governments under then-existing s. 550.135. This distribution
250 specifically is in lieu of funds distributed under s. 550.135
251 before July 1, 2000.

252 b. The department shall, pursuant to s. 288.1162,
253 distribute \$166,667 monthly ~~pursuant to s. 288.1162~~ to each
254 applicant certified as a facility for a new or retained
255 professional sports franchise ~~pursuant to s. 288.1162~~. Up to
256 \$41,667 must ~~shall~~ be distributed monthly by the department to
257 each certified applicant as defined in s. 288.11621 for a
258 facility for a spring training franchise. However, not more than
259 \$416,670 may be distributed monthly in the aggregate to all
260 certified applicants for facilities for spring training
261 franchises. Distributions begin 60 days after such certification
262 and continue for not more than 30 years, except as otherwise
263 provided in s. 288.11621. A certified applicant identified in
264 this sub-subparagraph may not receive more in distributions than
265 expended by the applicant for the public purposes provided for
266 in s. 288.1162 ~~288.1162(5)~~ or s. 288.11621(3).

267 c. Beginning 30 days after notice by the Department of
268 Economic Opportunity to the Department of Revenue that an
269 applicant has been certified as the professional golf hall of
270 fame pursuant to s. 288.1168 and is open to the public, \$166,667
271 must ~~shall~~ be distributed monthly, for up to 300 months, to the
272 applicant.

273 d. Beginning 30 days after notice by the Department of
274 Economic Opportunity to the Department of Revenue that the



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275 applicant has been certified as the International Game Fish
276 Association World Center facility pursuant to s. 288.1169, and
277 the facility is open to the public, \$83,333 must ~~shall~~ be
278 distributed monthly, for up to 168 months, to the applicant.
279 This distribution is subject to reduction pursuant to s.
280 288.1169. A lump sum payment of \$999,996 must ~~shall~~ be made,
281 after certification and before July 1, 2000.

282 e. Beginning 45 days after notice by the Department of
283 Economic Opportunity to the Department of Revenue that an
284 applicant has been approved by the Legislature and certified by
285 the Department of Economic Opportunity under s. 288.11625, the
286 department shall distribute each month an amount equal to one-
287 twelfth the annual distribution amount certified by the
288 Department of Economic Opportunity for the applicant. The
289 department may not distribute more than \$13 million annually to
290 all applicants approved by the Legislature and certified by the
291 Department of Economic Opportunity pursuant to s. 288.11625.

292 7. All other proceeds must remain in the General Revenue
293 Fund.

294 Section 3. Section 288.11625, Florida Statutes, is created
295 to read:

296 288.11625 Sports development.-

297 (1) ADMINISTRATION.-The department shall serve as the state
298 agency responsible for screening applicants for state funding
299 under s. 212.20(6)(d)6.e.

300 (2) DEFINITIONS.-As used in this section, the term:

301 (a) "Agreement" means a signed agreement between a unit of
302 local government and a beneficiary.

303 (b) "Applicant" means a unit of local government, as



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304 defined in s. 218.369, which is responsible for the
305 construction, management, or operation of a facility; or an
306 entity that is responsible for the construction, management, or
307 operation of a facility if a unit of local government holds
308 title to the underlying property on which the facility is
309 located.

310 (c) "Beneficiary" means a professional sports franchise of
311 the National Football League, the National Hockey League, the
312 National Basketball Association, the National League or American
313 League of Major League Baseball, Major League Soccer, or the
314 National Association for Stock Car Auto Racing, or a nationally
315 recognized professional sports association that occupies or uses
316 a facility as the facility's primary tenant. A beneficiary may
317 also be an applicant under this section.

318 (d) "Facility" means a facility primarily used to host
319 games or events held by a beneficiary and does not include any
320 portion used to provide transient lodging.

321 (e) "Project" means a proposed construction,
322 reconstruction, renovation, or improvement of a facility, or the
323 proposed acquisition of land to construct a new facility.

324 (f) "Signature event" means a professional sports event
325 with significant export factor potential. For purposes of this
326 paragraph, the term "export factor" means the attraction of
327 economic activity or growth into the state which otherwise would
328 not have occurred. Examples of signature events may include, but
329 are not limited to:

- 330 1. National Football League Super Bowls.
331 2. Professional sports All-Star games.
332 3. International sporting events and tournaments.



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333 4. Professional automobile race championships or Formula 1
334 Grand Prix.

335 5. The establishment of a new professional sports franchise
336 in this state.

337 (g) "State sales taxes generated by sales at the facility"
338 means state sales taxes imposed under chapter 212 generated by
339 admissions to the facility or by sales made by vendors at the
340 facility who are accessible to persons attending events
341 occurring at the facility.

342 (3) PURPOSE.—The purpose of this section is to provide
343 applicants state funding under s. 212.20(6)(d)6.e. for the
344 public purpose of constructing, reconstructing, renovating, or
345 improving a facility.

346 (4) APPLICATION AND APPROVAL PROCESS.—

347 (a) The department shall establish the procedures and
348 application forms deemed necessary pursuant to the requirements
349 of this section. The department may notify an applicant of any
350 additional required or incomplete information necessary to
351 evaluate an application.

352 (b) The annual application period is from June 1 through
353 November 1.

354 (c) Within 60 days after receipt of a completed
355 application, the department shall complete its evaluation of the
356 application as provided under subsection (5) and notify the
357 applicant in writing of the department's decision to recommend
358 approval of the applicant by the Legislature or to deny the
359 application.

360 (d) Annually by February 1, the department shall rank the
361 applicants and shall provide to the Legislature the list of the



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362 recommended applicants in ranked order of projects most likely
363 to positively impact the state based on required criteria
364 established in this section. The list must include the
365 department's evaluation of the applicant.

366 (e) A recommended applicant's request for funding must be
367 approved by the Legislature by general law.

368 1. An application by a unit of local government which is
369 approved by the Legislature and subsequently certified by the
370 department remains certified for the duration of the
371 beneficiary's agreement with the applicant or for 30 years,
372 whichever is less, provided the certified applicant has an
373 agreement with a beneficiary at the time of initial
374 certification by the department.

375 2. An application by a beneficiary which is approved by the
376 Legislature and subsequently certified by the department remains
377 certified for the duration of the beneficiary's agreement with
378 the unit of local government that owns the underlying property
379 or for 30 years, whichever is less, provided the certified
380 applicant has an agreement with the unit of local government at
381 the time of initial certification by the department.

382 3. An applicant that is previously certified pursuant to
383 this section does not need legislative approval each year to
384 receive state funding.

385 (f) An applicant that is recommended by the department but
386 is not approved by the Legislature may reapply and update any
387 information in the original application as required by the
388 department.

389 (g) The department may recommend no more than one
390 distribution under this section for any applicant, facility, or



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391 beneficiary at a time.

392 (5) EVALUATION PROCESS.—

393 (a) Before recommending an applicant to receive a state
394 distribution under s. 212.20(6)(d)6.e., the department must
395 verify that:

396 1. The applicant or beneficiary is responsible for the
397 construction, reconstruction, renovation, or improvement of a
398 facility.

399 2. If the applicant is also the beneficiary, a unit of
400 local government holds title to the property on which the
401 facility and project are located.

402 3. If the applicant is a unit of local government in whose
403 jurisdiction the facility will be located, the unit of local
404 government has an exclusive intent agreement to negotiate in
405 this state with the beneficiary.

406 4.a. The unit of local government in whose jurisdiction the
407 facility will be located supports the application for state
408 funds. Such support must be verified by the adoption of a
409 resolution after a public hearing that the project serves a
410 public purpose.

411 b. If the unit of local government is required to pass a
412 resolution by a majority plus one vote by the local government's
413 governing body and to hold a referendum for approval pursuant to
414 s. 125.0104(3)(n)2., such resolution and referendum must
415 affirmatively pass for the applicant to receive state funding
416 under this section.

417 5. The applicant or beneficiary has not previously
418 defaulted or failed to meet any statutory requirements of a
419 previous state-administered sports-related program under s.



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420 288.1162, s. 288.11621, or s. 288.1168.

421 6. The applicant or beneficiary has sufficiently
422 demonstrated a commitment to employ residents of this state,
423 contract with Florida-based firms, and purchase locally
424 available building materials to the greatest extent possible.

425 7. If the applicant is a unit of local government, the
426 applicant has a certified copy of a signed agreement with a
427 beneficiary for the use of the facility. If the applicant is a
428 beneficiary, the beneficiary must enter into an agreement with
429 the department. The applicant's or beneficiary's agreement must
430 also require the following:

431 a. The beneficiary must reimburse the state for state funds
432 that have been distributed and will be distributed if the
433 beneficiary relocates before the agreement expires.

434 b. The beneficiary must pay for signage or advertising
435 within the facility. The signage or advertising must be placed
436 in a prominent location as close to the field of play or
437 competition as is practical, displayed consistent with signage
438 or advertising in the same location and like value, and must
439 feature Florida advertising approved by the Florida Tourism
440 Industry Marketing Corporation.

441 8. The project will commence within 12 months after
442 receiving state funds.

443 (b) The department shall competitively evaluate and rank
444 applicants that submit applications for state funding which are
445 received during the application period using the following
446 criteria to evaluate the applicant's ability to positively
447 impact the state:

448 1. The proposed use of state funds.



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449 2. The length of time that a beneficiary has agreed to use
450 the facility.

451 3. The percentage of total project funds provided by the
452 applicant and the percentage of total project funds provided by
453 the beneficiary.

454 4. The number and type of signature events the facility is
455 likely to attract during the duration of the agreement with the
456 beneficiary.

457 5. The anticipated increase in average annual ticket sales
458 and attendance at the facility due to the project.

459 6. The potential to attract out-of-state visitors to the
460 facility.

461 7. The length of time a beneficiary has been in the state
462 or partnered with the unit of local government. In order to
463 encourage new franchises to locate in this state, an application
464 for a new franchise shall be considered to have a significant
465 positive impact on the state and shall be given priority in the
466 evaluation and ranking by the department.

467 8. The multiuse capabilities of the facility.

468 9. The facility's projected employment of residents of this
469 state, contracts with Florida-based firms, and purchases of
470 locally available building materials.

471 10. The amount of private and local financial or in-kind
472 contributions to the project.

473 11. The amount of positive advertising or media coverage
474 the facility generates.

475 (6) DISTRIBUTION.—

476 (a) The department shall determine the annual distribution
477 amount an applicant may receive based on the total cost of the



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478 project.

479 1. If the total project cost is \$200 million or greater,
480 the applicant is eligible to receive annual distributions equal
481 to the new incremental state sales taxes generated by sales at
482 the facility during 12 months as provided under subparagraph
483 (b)2., up to \$3 million.

484 2. If the total project cost is at least \$100 million but
485 less than \$200 million, the applicant is eligible to receive
486 annual distributions equal to the new incremental state sales
487 taxes generated by sales at the facility during 12 months as
488 provided under subparagraph (b)2., up to \$2 million.

489 3. If the total project cost is less than \$100 million, the
490 applicant is eligible to receive annual distributions equal to
491 the new incremental state sales taxes generated by sales at the
492 facility during 12 months as provided under subparagraph (b)2.,
493 up to \$1 million.

494 (b) At the time of initial evaluation and review by the
495 department pursuant to subsection (5), the applicant must
496 provide an analysis by an independent certified public
497 accountant which demonstrates:

498 1. The amount of state sales taxes generated by sales at
499 the facility during the 12-month period immediately prior to the
500 beginning of the application period. This amount is the
501 baseline.

502 2. The expected amount of new incremental state sales taxes
503 generated by sales at the facility above the baseline which will
504 be generated as a result of the project.

505 (c) The independent analysis provided in paragraph (b) must
506 be verified by the department.



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507 (d) The Department of Revenue shall begin distributions
508 within 45 days after notification of initial certification from
509 the department.

510 (e) The department must consult with the Department of
511 Revenue and the Office of Economic and Demographic Research to
512 develop a standard calculation for estimating new incremental
513 state sales taxes generated by sales at the facility and
514 adjustments to distributions.

515 (f) In any 12-month period when total distributions for all
516 certified applicants equal \$13 million, the department may not
517 certify new distributions for any additional applicants.

518 (7) CONTRACT.—An applicant approved by the Legislature and
519 certified by the department must enter into a contract with the
520 department which:

521 (a) Specifies the terms of the state's investment.

522 (b) States the criteria that the certified applicant must
523 meet in order to remain certified.

524 (c) Requires the applicant to submit the independent
525 analysis required under subsection (6) and an annual independent
526 analysis.

527 1. The applicant must agree to submit to the department,
528 beginning 12 months after completion of a project or 12 months
529 after the first four annual distributions, whichever is earlier,
530 an annual analysis by an independent certified public accountant
531 demonstrating the actual amount of new incremental state sales
532 taxes generated by sales at the facility during the previous 12-
533 month period. The applicant shall certify to the department a
534 comparison of the actual amount of state sales taxes generated
535 by sales at the facility during the previous 12-month period to



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536 the baseline under subparagraph (6) (b)1.

537 2. The applicant must submit the certification within 60
538 days after the end of the previous 12-month period. The
539 department shall verify the analysis.

540 (d) Specifies information that the certified applicant must
541 report to the department.

542 (e) Requires the applicant to reimburse the state for the
543 amount each year that the actual new incremental state sales
544 taxes generated by sales at the facility during the most recent
545 12-month period was less than the annual distribution under
546 paragraph (6) (a). This requirement applies 12 months after
547 completion of a project or 12 months after the first four annual
548 distributions, whichever is earlier.

549 1. If the applicant is unable or unwilling to reimburse the
550 state in any year for the amount equal to the difference between
551 the actual new incremental state sales taxes generated by sales
552 at the facility and the annual distribution under paragraph
553 (6) (a), the department may place a lien on the applicant's
554 facility.

555 2. If the applicant is a municipality or county, it may
556 reimburse the state from its half-cent sales tax allocation, as
557 provided in s. 218.64(3).

558 3. Reimbursements must be sent to the Department of Revenue
559 for deposit into the General Revenue Fund.

560 (f) Includes any provisions deemed prudent by the
561 department.

562 (8) USE OF FUNDS.—An applicant certified under this section
563 may use state funds only for the following purposes:

564 (a) Constructing, reconstructing, renovating, or improving



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565 a facility, or reimbursing such costs.

566 (b) Paying or pledging for the payment of debt service on,
567 or to fund debt service reserve funds, arbitrage rebate
568 obligations, or other amounts payable with respect thereto,
569 bonds issued for the construction or renovation of such
570 facility; or for the reimbursement of such costs or the
571 refinancing of bonds issued for such purposes.

572 (9) REPORTS.—

573 (a) On or before November 1 of each year, an applicant
574 certified under this section and approved to receive state funds
575 must submit to the department any information required by the
576 department. The department shall summarize this information for
577 inclusion in the report to the Legislature due February 1 under
578 paragraph (4) (d).

579 (b) Every 5 years following the first month that an
580 applicant receives a monthly distribution, the department must
581 verify that the applicant is meeting the program requirements.
582 If the applicant is not meeting program requirements, the
583 department must notify the Governor and Legislature of the
584 requirements not being met and must recommend future action as
585 part of the report to the Legislature due February 1 pursuant to
586 paragraph (4) (d). The department shall consider exceptions that
587 may have prevented the applicant from meeting the program
588 requirements. Such exceptions include:

- 589 1. Force majeure events.
590 2. Significant economic downturn.
591 3. Other extenuating circumstances.

592 (10) AUDITS.—The Auditor General may conduct audits
593 pursuant to s. 11.45 to verify the independent analysis required



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594 under paragraphs (6) (b) and (7) (c) and to verify that the
595 distributions are expended as required. The Auditor General
596 shall report the findings to the department. If the Auditor
597 General determines that the distribution payments are not
598 expended as required, the Auditor General must notify the
599 Department of Revenue, which may pursue recovery of
600 distributions under the laws and rules that govern the
601 assessment of taxes.

602 (11) REPAYMENT OF DISTRIBUTIONS.—An applicant that is
603 certified under this section may be subject to repayment of
604 distributions upon the occurrence of any of the following:

605 (a) An applicant's beneficiary has broken the terms of its
606 agreement with the applicant and relocated from the facility.
607 The beneficiary must reimburse the state for state funds that
608 have been distributed and will be distributed if the beneficiary
609 relocates before the agreement expires.

610 (b) The department has determined that an applicant has
611 submitted any information or made a representation that is
612 determined to be false, misleading, deceptive, or otherwise
613 untrue. The applicant must reimburse the state for state funds
614 that have been distributed and will be distributed if such
615 determination is made.

616 (12) HALTING OF PAYMENTS.—The applicant may request to halt
617 future distributions by providing the department with written
618 notice at least 20 days prior to the next monthly distribution
619 payment. The department must immediately notify the Department
620 of Revenue to halt future payments.

621 (13) RULEMAKING.—The department may adopt rules to
622 implement this section.



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623 Section 4. Contingent upon enactment of the Economic
624 Development Program Evaluation as set forth in SB 406 or similar
625 legislation, section 288.116255, Florida Statutes, is created to
626 read:

627 288.116255 Sports Development Program Evaluation.—Beginning
628 in 2015, the Sports Development Program must be evaluated as
629 part of the Economic Development Program Evaluation, and every 3
630 years thereafter.

631 Section 5. Subsections (2) and (3) of section 218.64,
632 Florida Statutes, are amended to read:

633 218.64 Local government half-cent sales tax; uses;
634 limitations.—

635 (2) Municipalities shall expend their portions of the local
636 government half-cent sales tax only for municipality-wide
637 programs, for reimbursing the state as required by a contract
638 pursuant to s. 288.11625(7), or for municipality-wide property
639 tax or municipal utility tax relief. All utility tax rate
640 reductions afforded by participation in the local government
641 half-cent sales tax shall be applied uniformly across all types
642 of taxed utility services.

643 (3) Subject to ordinances enacted by the majority of the
644 members of the county governing authority and by the majority of
645 the members of the governing authorities of municipalities
646 representing at least 50 percent of the municipal population of
647 such county, counties may use up to \$3 ~~\$2~~ million annually of
648 the local government half-cent sales tax allocated to that
649 county for ~~funding for~~ any of the following purposes ~~applicants~~:

650 (a) Funding a certified applicant as a facility for a new
651 or retained professional sports franchise under s. 288.1162 or a



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652 certified applicant as defined in s. 288.11621 for a facility
653 for a spring training franchise. It is the Legislature's intent
654 that the provisions of s. 288.1162, including, but not limited
655 to, the evaluation process by the Department of Economic
656 Opportunity except for the limitation on the number of certified
657 applicants or facilities as provided in that section and the
658 restrictions set forth in s. 288.1162(8), shall apply to an
659 applicant's facility to be funded by local government as
660 provided in this subsection.

661 (b) Funding a certified applicant as a "motorsport
662 entertainment complex," as provided for in s. 288.1171. Funding
663 for each franchise or motorsport complex shall begin 60 days
664 after certification and shall continue for not more than 30
665 years.

666 (c) Reimbursing the state as required by a contract
667 pursuant to s. 288.11625(7).

668 Section 6. (1) The executive director of the Department of
669 Economic Opportunity may, and all conditions are deemed met,
670 adopt emergency rules pursuant to ss. 120.536(1) and 120.54(4),
671 Florida Statutes, for the purpose of implementing this act.

672 (2) Notwithstanding any provision of law, such emergency
673 rules remain in effect for 6 months after the date adopted and
674 may be renewed during the pendency of procedures to adopt
675 permanent rules addressing the subject of the emergency rules.

676 Section 6. Paragraph (a) of subsection (10) of section
677 125.0104, Florida Statutes, is amended to read:

678 125.0104 Tourist development tax; procedure for levying;
679 authorized uses; referendum; enforcement.—
680



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681 ===== T I T L E A M E N D M E N T =====

682 And the title is amended as follows:

683 Delete lines 13 - 14

684 and insert:

685 125.0104, F.S.; providing that tourist development tax
686 revenues may also be used to pay the debt service on
687 bonds that finance the renovation of a professional
688 sports facility that is publicly owned, or that is on
689 publicly owned land, and that is publicly operated or
690 operated by the owner of a professional sports
691 franchise or other lessee; requiring that the
692 renovation costs exceed a specified amount; allowing
693 certain fees and costs to be included in the cost for
694 renovation; requiring private contributions to the
695 professional sports facility as a condition for the
696 use of tourist development taxes; authorizing the use
697 of certain tax revenues to pay for operation and
698 maintenance costs of the renovated facility; requiring
699 a majority plus one vote of the membership of the
700 board of county commissioners to levy a tax for
701 renovation of a sports franchise facility after
702 approval by a majority of the electors voting in a
703 referendum to approve the proposed use of the tax
704 revenues; authorizing the referendum to be held before
705 or after the effective date of this act; providing
706 requirements for the referendum ballot; providing for
707 nonapplication of the prohibition against levying such
708 tax in certain cities and towns under certain
709 conditions; authorizing the use of tourist development



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710 tax revenues for financing the renovation of a
711 professional sports franchise facility; providing an
712 additional use for tourist development tax revenues
713 for certain coastal counties; authorizing counties to
714 require certain information for tax returns filed with
715 county governments; amending s. 212.20, F.S.;

716 authorizing a distribution for an applicant that has
717 been approved by the Legislature and certified by the
718 Department of Economic Opportunity under s. 288.11625,
719 F.S.; providing a limitation; creating s. 288.11625,
720 F.S.; providing that the Department of Economic
721 Opportunity shall screen applicants for state funding
722 for sports development; defining the terms
723 "agreement," "applicant," "beneficiary," "facility,"
724 "project," "state sales taxes generated by sales at
725 the facility," and "signature event"; providing a
726 purpose to provide funding for applicants for
727 constructing, reconstructing, renovating, or improving
728 a facility; providing an application and approval
729 process; providing for an annual application period;
730 providing for the Department of Economic Opportunity
731 to submit recommendations to the Legislature by a
732 certain date; requiring legislative approval for state
733 funding; providing evaluation criteria for an
734 applicant to receive state funding; providing for
735 evaluation and ranking of applicants under certain
736 criteria; allowing the department to determine the
737 type of beneficiary; providing levels of state funding
738 up to a certain amount of new incremental state sales



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739 tax revenue; providing for a distribution and
740 calculation; requiring the Department of Revenue to
741 distribute funds within a certain timeframe after
742 notification by the department; limiting annual
743 distributions to \$13 million; providing for a contract
744 between the department and the applicant; limiting use
745 of funds; requiring an applicant to submit information
746 to the department annually; requiring a 5-year review;
747 authorizing the Auditor General to conduct audits;
748 providing for reimbursement of the state funding under
749 certain circumstances; providing for discontinuation
750 of distributions upon an applicant's request;
751 authorizing the Department of Economic Opportunity to
752 adopt rules; contingently creating s. 288.116255,
753 F.S.; providing for an evaluation; amending s. 218.64,
754 F.S.; providing for municipalities and counties to
755 expend a portion of local government half-cent sales
756 tax revenues to reimburse the state as required by a
757 contract; authorizing the Department of Economic
758 Opportunity to adopt emergency rules; amending s.
759 125.0104, F.S.; authorizing counties to require
760 certain