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LEGISLATIVE ACTION

Senate

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House

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Floor: 1/AD/2R

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04/29/2013 05:36 PM

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Senator Braynon moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

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

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(n) In addition to any other tax that is imposed under this
section, a county that has imposed the tax under paragraph (1)
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
69 may 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 subsection
133 (3).

134 Section 2. Paragraph (d) of subsection (6) of section
135 212.20, Florida Statutes, is amended to read:

136 212.20 Funds collected, disposition; additional powers of
137 department; operational expense; refund of taxes adjudicated
138 unconstitutionally collected.—

139 (6) Distribution of all proceeds under this chapter and s.
140 202.18(1) (b) and (2) (b) shall be as follows:

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

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

150 2. After the distribution under subparagraph 1., 8.814
151 percent of the amount remitted by a sales tax dealer located
152 within a participating county pursuant to s. 218.61 must ~~shall~~
153 be transferred into the Local Government Half-cent Sales Tax
154 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
155 transferred must ~~shall~~ be reduced by 0.1 percent, and the
156 department shall distribute this amount to the Public Employees
157 Relations Commission Trust Fund less \$5,000 each month, which
158 must ~~shall~~ be added to the amount calculated in subparagraph 3.



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159 and distributed accordingly.

160 3. After the distribution under subparagraphs 1. and 2.,
161 0.095 percent must ~~shall~~ be transferred to the Local Government
162 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
163 to s. 218.65.

164 4. After the distributions under subparagraphs 1., 2., and
165 3., 2.0440 percent of the available proceeds must ~~shall~~ be
166 transferred monthly to the Revenue Sharing Trust Fund for
167 Counties pursuant to s. 218.215.

168 5. After the distributions under subparagraphs 1., 2., and
169 3., 1.3409 percent of the available proceeds must ~~shall~~ be
170 transferred monthly to the Revenue Sharing Trust Fund for
171 Municipalities pursuant to s. 218.215. If the total revenue to
172 be distributed pursuant to this subparagraph is at least as
173 great as the amount due from the Revenue Sharing Trust Fund for
174 Municipalities and the former Municipal Financial Assistance
175 Trust Fund in state fiscal year 1999-2000, a ~~no~~ municipality may
176 not ~~shall~~ receive less than the amount due from the Revenue
177 Sharing Trust Fund for Municipalities and the former Municipal
178 Financial Assistance Trust Fund in state fiscal year 1999-2000.
179 If the total proceeds to be distributed are less than the amount
180 received in combination from the Revenue Sharing Trust Fund for
181 Municipalities and the former Municipal Financial Assistance
182 Trust Fund in state fiscal year 1999-2000, each municipality
183 shall receive an amount proportionate to the amount it was due
184 in state fiscal year 1999-2000.

185 6. Of the remaining proceeds:

186 a. In each fiscal year, the sum of \$29,915,500 must ~~shall~~
187 be divided into as many equal parts as there are counties in the



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188 state, and one part must ~~shall~~ be distributed to each county.
189 The distribution among the several counties must begin each
190 fiscal year on or before January 5th and continue monthly for a
191 total of 4 months. If a local or special law required that any
192 moneys accruing to a county in fiscal year 1999-2000 under the
193 then-existing provisions of s. 550.135 be paid directly to the
194 district school board, special district, or a municipal
195 government, such payment must continue until the local or
196 special law is amended or repealed. The state covenants with
197 holders of bonds or other instruments of indebtedness issued by
198 local governments, special districts, or district school boards
199 before July 1, 2000, that it is not the intent of this
200 subparagraph to adversely affect the rights of those holders or
201 relieve local governments, special districts, or district school
202 boards of the duty to meet their obligations as a result of
203 previous pledges or assignments or trusts entered into which
204 obligated funds received from the distribution to county
205 governments under then-existing s. 550.135. This distribution
206 specifically is in lieu of funds distributed under s. 550.135
207 before July 1, 2000.

208 b. The department shall, pursuant to s. 288.1162,
209 distribute \$166,667 monthly ~~pursuant to s. 288.1162~~ to each
210 applicant certified as a facility for a new or retained
211 professional sports franchise ~~pursuant to s. 288.1162~~. Up to
212 \$41,667 must ~~shall~~ be distributed monthly by the department to
213 each certified applicant as defined in s. 288.11621 for a
214 facility for a spring training franchise. However, not more than
215 \$416,670 may be distributed monthly in the aggregate to all
216 certified applicants for facilities for spring training



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217 franchises. Distributions begin 60 days after such certification
218 and continue for not more than 30 years, except as otherwise
219 provided in s. 288.11621. A certified applicant identified in
220 this sub-subparagraph may not receive more in distributions than
221 expended by the applicant for the public purposes provided for
222 in s. 288.1162 ~~288.1162(5)~~ or s. 288.11621(3).

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

229 d. Beginning 30 days after notice by the Department of
230 Economic Opportunity to the Department of Revenue that the
231 applicant has been certified as the International Game Fish
232 Association World Center facility pursuant to s. 288.1169, and
233 the facility is open to the public, \$83,333 must ~~shall~~ be
234 distributed monthly, for up to 168 months, to the applicant.
235 This distribution is subject to reduction pursuant to s.
236 288.1169. A lump sum payment of \$999,996 must ~~shall~~ be made,
237 after certification and before July 1, 2000.

238 e. Beginning 45 days after notice by the Department of
239 Economic Opportunity to the Department of Revenue that an
240 applicant has been approved by the Legislature and certified by
241 the Department of Economic Opportunity under s. 288.11625, the
242 department shall distribute each month an amount equal to one-
243 twelfth the annual distribution amount certified by the
244 Department of Economic Opportunity for the applicant. The
245 department may not distribute more than \$13 million annually to



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246 all applicants approved by the Legislature and certified by the
247 Department of Economic Opportunity pursuant to s. 288.11625.

248 7. All other proceeds must remain in the General Revenue
249 Fund.

250 Section 3. Section 288.11625, Florida Statutes, is created
251 to read:

252 288.11625 Sports development.-

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

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

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

259 (b) "Applicant" means a unit of local government, as
260 defined in s. 218.369, which is responsible for the
261 construction, management, or operation of a facility; or an
262 entity that is responsible for the construction, management, or
263 operation of a facility if a unit of local government holds
264 title to the underlying property on which the facility is
265 located.

266 (c) "Beneficiary" means a professional sports franchise of
267 the National Football League, the National Hockey League, the
268 National Basketball Association, the National League or American
269 League of Major League Baseball, Major League Soccer, or the
270 National Association of Stock Car Auto Racing, or a nationally
271 recognized professional sports association that occupies or uses
272 a facility as the facility's primary tenant. A beneficiary may
273 also be an applicant under this section.

274 (d) "Facility" means a facility primarily used to host



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275 games or events held by a beneficiary and does not include any
276 portion used to provide transient lodging.

277 (e) "Project" means a proposed construction,
278 reconstruction, renovation, or improvement of a facility, or the
279 proposed acquisition of land to construct a new facility.

280 (f) "Signature event" means a professional sports event
281 with significant export factor potential. For purposes of this
282 paragraph, the term "export factor" means the attraction of
283 economic activity or growth into the state which otherwise would
284 not have occurred. Examples of signature events may include, but
285 are not limited to:

286 1. National Football League Super Bowls.

287 2. Professional sports All-Star games.

288 3. International sporting events and tournaments.

289 4. Professional automobile race championships or Formula 1
290 Grand Prix.

291 5. The establishment of a new professional sports franchise
292 in this state.

293 (g) "State sales taxes generated by sales at the facility"
294 means state sales taxes imposed under chapter 212 generated by
295 admissions to the facility or by sales made by vendors at the
296 facility who are accessible to persons attending events
297 occurring at the facility.

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

302 (4) APPLICATION AND APPROVAL PROCESS.—

303 (a) The department shall establish the procedures and



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304 application forms deemed necessary pursuant to the requirements
305 of this section. The department may notify an applicant of any
306 additional required or incomplete information necessary to
307 evaluate an application.

308 (b) The annual application period is from June 1 through
309 November 1.

310 (c) Within 60 days after receipt of a completed
311 application, the department shall complete its evaluation of the
312 application as provided under subsection (5) and notify the
313 applicant in writing of the department's decision to recommend
314 approval of the applicant by the Legislature or to deny the
315 application.

316 (d) Annually by February 1, the department shall rank the
317 applicants and shall provide to the Legislature the list of the
318 recommended applicants in ranked order of projects most likely
319 to positively impact the state based on required criteria
320 established in this section. The list must include the
321 department's evaluation of the applicant.

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

324 1. An application by a unit of local government which is
325 approved by the Legislature and subsequently certified by the
326 department remains certified for the duration of the
327 beneficiary's agreement with the applicant or for 30 years,
328 whichever is less, provided the certified applicant has an
329 agreement with a beneficiary at the time of initial
330 certification by the department.

331 2. An application by a beneficiary which is approved by the
332 Legislature and subsequently certified by the department remains



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333 certified for the duration of the beneficiary's agreement with
334 the unit of local government that owns the underlying property
335 or for 30 years, whichever is less, provided the certified
336 applicant has an agreement with the unit of local government at
337 the time of initial certification by the department.

338 3. An applicant that is previously certified pursuant to
339 this section does not need legislative approval each year to
340 receive state funding.

341 (f) An applicant that is recommended by the department but
342 is not approved by the Legislature may reapply and update any
343 information in the original application as required by the
344 department.

345 (g) The department may recommend no more than one
346 distribution under this section for any applicant, facility, or
347 beneficiary at a time.

348 (5) EVALUATION PROCESS.—

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

352 1. The applicant or beneficiary is responsible for the
353 construction, reconstruction, renovation, or improvement of a
354 facility.

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

358 3. The project for which the applicant is seeking state
359 funding has not commenced construction.

360 4. If the applicant is a unit of local government in whose
361 jurisdiction the facility will be located, the unit of local



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362 government has an exclusive intent agreement to negotiate in
363 this state with the beneficiary.

364 5.a. The unit of local government in whose jurisdiction the
365 facility will be located supports the application for state
366 funds. Such support must be verified by the adoption of a
367 resolution after a public hearing that the project serves a
368 public purpose.

369 b. If the unit of local government is required to pass a
370 resolution by a majority plus one vote by the local government's
371 governing body and to hold a referendum for approval pursuant to
372 s. 125.0104(3)(n)2., such resolution and referendum must
373 affirmatively pass for the applicant to receive state funding
374 under this section.

375 6. The applicant or beneficiary has not previously
376 defaulted or failed to meet any statutory requirements of a
377 previous state-administered sports-related program under s.
378 288.1162, s. 288.11621, or s. 288.1168.

379 7. The applicant or beneficiary has sufficiently
380 demonstrated a commitment to employ residents of this state,
381 contract with Florida-based firms, and purchase locally
382 available building materials to the greatest extent possible.

383 8. If the applicant is a unit of local government, the
384 applicant has a certified copy of a signed agreement with a
385 beneficiary for the use of the facility. If the applicant is a
386 beneficiary, the beneficiary must enter into an agreement with
387 the department. The applicant's or beneficiary's agreement must
388 also require the following:

389 a. The beneficiary must reimburse the state for state funds
390 that have been distributed and will be distributed if the



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391 beneficiary relocates before the agreement expires.

392 b. The beneficiary must pay for signage or advertising
393 within the facility. The signage or advertising must be placed
394 in a prominent location as close to the field of play or
395 competition as is practical, displayed consistent with signage
396 or advertising in the same location and like value, and must
397 feature Florida advertising approved by the Florida Tourism
398 Industry Marketing Corporation.

399 9. The project will commence within 12 months after
400 receiving state funds.

401 (b) The department shall competitively evaluate and rank
402 applicants that submit applications for state funding which are
403 received during the application period using the following
404 criteria to evaluate the applicant's ability to positively
405 impact the state:

406 1. The proposed use of state funds.

407 2. The length of time that a beneficiary has agreed to use
408 the facility.

409 3. The percentage of total project funds provided by the
410 applicant and the percentage of total project funds provided by
411 the beneficiary.

412 4. The number and type of signature events the facility is
413 likely to attract during the duration of the agreement with the
414 beneficiary.

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

417 6. The potential to attract out-of-state visitors to the
418 facility.

419 7. The length of time a beneficiary has been in the state



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420 or partnered with the unit of local government. In order to
421 encourage new franchises to locate in this state, an application
422 for a new franchise shall be considered to have a significant
423 positive impact on the state and shall be given priority in the
424 evaluation and ranking by the department.

425 8. The multiuse capabilities of the facility.

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

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

431 11. The amount of positive advertising or media coverage
432 the facility generates.

433 (6) DISTRIBUTION.—

434 (a) The department shall determine the annual distribution
435 amount an applicant may receive based on the total cost of the
436 project.

437 1. If the total project cost is \$200 million or greater,
438 the applicant is eligible to receive annual distributions equal
439 to the new incremental state sales taxes generated by sales at
440 the facility during 12 months as provided under paragraph (b)2.,
441 up to \$3 million.

442 2. If the total project cost is at least \$100 million but
443 less than \$200 million, the applicant is eligible to receive
444 annual distributions equal to the new incremental state sales
445 taxes generated by sales at the facility during 12 months as
446 provided under paragraph (b)2., up to \$2 million.

447 3. If the total project cost is less than \$100 million, the
448 applicant is eligible to receive annual distributions equal to



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449 the new incremental state sales taxes generated by sales at the
450 facility during 12 months as provided under paragraph (b)2., up
451 to \$1 million.

452 (b) At the time of initial evaluation and review by the
453 department pursuant to subsection (5), the applicant must
454 provide an analysis by an independent certified public
455 accountant which demonstrates:

456 1. The amount of state sales taxes generated by sales at
457 the facility during the 12-month period immediately prior to the
458 beginning of the application period. This amount is the
459 baseline.

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

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

465 (d) The Department of Revenue shall begin distributions
466 within 45 days after notification of initial certification from
467 the department.

468 (e) The department must consult with the Department of
469 Revenue and the Office of Economic and Demographic Research to
470 develop a standard calculation for estimating new incremental
471 state sales taxes generated by sales at the facility and
472 adjustments to distributions.

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

476 (7) CONTRACT.—An applicant approved by the Legislature and
477 certified by the department must enter into a contract with the



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478 department which:

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

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

482 (c) Requires the applicant to submit the independent
483 analysis required under subsection (6) and an annual independent
484 analysis.

485 1. The applicant must agree to submit to the department,
486 beginning 12 months after completion of a project or 12 months
487 after the first four annual distributions, whichever is earlier,
488 an annual analysis by an independent certified public accountant
489 demonstrating the actual amount of new incremental state sales
490 taxes generated by sales at the facility during the previous 12-
491 month period. The applicant shall certify to the department a
492 comparison of the actual amount of state sales taxes generated
493 by sales at the facility during the previous 12-month period to
494 the baseline under subparagraph (6) (b)1.

495 2. The applicant must submit the certification within 60
496 days after the end of the previous 12-month period. The
497 department shall verify the analysis.

498 (d) Specifies information that the certified applicant must
499 report to the department.

500 (e) Requires the applicant to reimburse the state for the
501 amount each year that the actual new incremental state sales
502 taxes generated by sales at the facility during the most recent
503 12-month period was less than the annual distribution under
504 paragraph (6) (a). This requirement applies 12 months after
505 completion of a project or 12 months after the first four annual
506 distributions, whichever is earlier.



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507 1. If the applicant is unable or unwilling to reimburse the
508 state in any year for the amount equal to the difference between
509 the actual new incremental state sales taxes generated by sales
510 at the facility and the annual distribution under paragraph
511 (6) (a), the department may place a lien on the applicant's
512 facility.

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

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

518 (f) Includes any provisions deemed prudent by the
519 department.

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

522 (a) Constructing, reconstructing, renovating, or improving
523 a facility, or reimbursing such costs.

524 (b) Paying or pledging for the payment of debt service on,
525 or to fund debt service reserve funds, arbitrage rebate
526 obligations, or other amounts payable with respect thereto,
527 bonds issued for the construction or renovation of such
528 facility; or for the reimbursement of such costs or the
529 refinancing of bonds issued for such purposes.

530 (9) REPORTS.—

531 (a) On or before November 1 of each year, an applicant
532 certified under this section and approved to receive state funds
533 must submit to the department any information required by the
534 department. The department shall summarize this information for
535 inclusion in the report to the Legislature due February 1 under



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536 subsection (4) (d) .

537 (b) Every 5 years following the first month that an
538 applicant receives a monthly distribution, the department must
539 verify that the applicant is meeting the program requirements.
540 If the applicant is not meeting program requirements, the
541 department must notify the Governor and Legislature of the
542 requirements not being met and must recommend future action as
543 part of the report to the Legislature due February 1 pursuant to
544 paragraph (4) (d). The department shall consider exceptions that
545 may have prevented the applicant from meeting the program
546 requirements. Such exceptions include:

- 547 1. Force majeure events.
548 2. Significant economic downturn.
549 3. Other extenuating circumstances.

550 (10) AUDITS.—The Auditor General may conduct audits
551 pursuant to s. 11.45 to verify the independent analysis required
552 under paragraphs (6) (b) and (7) (c) and to verify that the
553 distributions are expended as required. The Auditor General
554 shall report the findings to the department. If the Auditor
555 General determines that the distribution payments are not
556 expended as required, the Auditor General must notify the
557 Department of Revenue, which may pursue recovery of
558 distributions under the laws and rules that govern the
559 assessment of taxes.

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

563 (a) An applicant's beneficiary has broken the terms of its
564 agreement with the applicant and relocated from the facility.



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565 The beneficiary must reimburse the state for state funds that
566 have been distributed and will be distributed if the beneficiary
567 relocates before the agreement expires.

568 (b) The department has determined that an applicant has
569 submitted any information or made a representation that is
570 determined to be false, misleading, deceptive, or otherwise
571 untrue. The applicant must reimburse the state for state funds
572 that have been distributed and will be distributed if such
573 determination is made.

574 (12) HALTING OF PAYMENTS.—The applicant may request to halt
575 future distributions by providing the department with written
576 notice at least 20 days prior to the next monthly distribution
577 payment. The department must immediately notify the Department
578 of Revenue to halt future payments.

579 (13) RULEMAKING.—The department may adopt rules to
580 implement this section.

581 Section 4. Contingent upon enactment of the Economic
582 Development Program Evaluation as set forth in SB 406 or similar
583 legislation, section 288.116255, Florida Statutes, is created to
584 read:

585 288.116255 Sports Development Program evaluation.—Beginning
586 in 2015, the Sports Development Program must be evaluated as
587 part of the Economic Development Program Evaluation, and every 3
588 years thereafter.

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

591 218.64 Local government half-cent sales tax; uses;
592 limitations.—

593 (2) Municipalities shall expend their portions of the local



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594 government half-cent sales tax only for municipality-wide
595 programs, for reimbursing the state as required by a contract
596 pursuant to s. 288.11625(7), or for municipality-wide property
597 tax or municipal utility tax relief. All utility tax rate
598 reductions afforded by participation in the local government
599 half-cent sales tax shall be applied uniformly across all types
600 of taxed utility services.

601 (3) Subject to ordinances enacted by the majority of the
602 members of the county governing authority and by the majority of
603 the members of the governing authorities of municipalities
604 representing at least 50 percent of the municipal population of
605 such county, counties may use up to ~~\$2~~ \$3 million annually of
606 the local government half-cent sales tax allocated to that
607 county for ~~funding for~~ any of the following ~~applicant's~~ purposes:

608 (a) Funding a certified applicant as a facility for a new
609 or retained professional sports franchise under s. 288.1162 or a
610 certified applicant as defined in s. 288.11621 for a facility
611 for a spring training franchise. It is the Legislature's intent
612 that the provisions of s. 288.1162, including, but not limited
613 to, the evaluation process by the Department of Economic
614 Opportunity except for the limitation on the number of certified
615 applicants or facilities as provided in that section and the
616 restrictions set forth in s. 288.1162(8), shall apply to an
617 applicant's facility to be funded by local government as
618 provided in this subsection.

619 (b) Funding a certified applicant as a "motorsport
620 entertainment complex," as provided for in s. 288.1171. Funding
621 for each franchise or motorsport complex shall begin 60 days
622 after certification and shall continue for not more than 30



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623 years.

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

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

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

634 Section 7. This act shall take effect upon becoming a law.

635

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

637 And the title is amended as follows:

638 Delete everything before the enacting clause
639 and insert:

640 A bill to be entitled

641 An act relating to economic development; amending s.
642 125.0104, F.S.; providing that tourist development tax
643 revenues may also be used to pay the debt service on
644 bonds that finance the renovation of a professional
645 sports facility that is publicly owned, or that is on
646 publicly owned land, and that is publicly operated or
647 operated by the owner of a professional sports
648 franchise or other lessee; requiring that the
649 renovation costs exceed a specified amount; allowing
650 certain fees and costs to be included in the cost for
651 renovation; requiring private contributions to the



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652 professional sports facility as a condition for the
653 use of tourist development taxes; authorizing the use
654 of certain tax revenues to pay for operation and
655 maintenance costs of the renovated facility; requiring
656 a majority plus one vote of the membership of the
657 board of county commissioners to levy a tax for
658 renovation of a sports franchise facility after
659 approval by a majority of the electors voting in a
660 referendum to approve the proposed use of the tax
661 revenues; authorizing the referendum to be held before
662 or after the effective date of this act; providing
663 requirements for the referendum ballot; providing for
664 nonapplication of the prohibition against levying such
665 tax in certain cities and towns under certain
666 conditions; authorizing the use of tourist development
667 tax revenues for financing the renovation of a
668 professional sports franchise facility; amending s.
669 212.20, F.S.; authorizing a distribution for an
670 applicant that has been approved by the Legislature
671 and certified by the Department of Economic
672 Opportunity under s. 288.11625, F.S.; providing a
673 limitation; creating s. 288.11625, F.S.; providing
674 that the Department of Economic Opportunity shall
675 screen applicants for state funding for sports
676 development; defining the terms "agreement,"
677 "applicant," "beneficiary," "facility," "project,"
678 "state sales taxes generated by sales at the
679 facility," and "signature event"; providing a purpose
680 to provide funding for applicants for constructing,



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681 reconstructing, renovating, or improving a facility;
682 providing an application and approval process;
683 providing for an annual application period; providing
684 for the Department of Economic Opportunity to submit
685 recommendations to the Legislature by a certain date;
686 requiring legislative approval for state funding;
687 providing evaluation criteria for an applicant to
688 receive state funding; providing for evaluation and
689 ranking of applicants under certain criteria; allowing
690 the department to determine the type of beneficiary;
691 providing levels of state funding up to a certain
692 amount of new incremental state sales tax revenue;
693 providing for a distribution and calculation;
694 requiring the Department of Revenue to distribute
695 funds within a certain timeframe after notification by
696 the department; limiting annual distributions to \$13
697 million; providing for a contract between the
698 department and the applicant; limiting use of funds;
699 requiring an applicant to submit information to the
700 department annually; requiring a 5-year review;
701 authorizing the Auditor General to conduct audits;
702 providing for reimbursement of the state funding under
703 certain circumstances; providing for discontinuation
704 of distributions upon an applicant's request;
705 authorizing the Department of Economic Opportunity to
706 adopt rules; contingently creating s. 288.116255,
707 F.S.; providing for an evaluation; amending s. 218.64,
708 F.S.; providing for municipalities and counties to
709 expend a portion of local government half-cent sales



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710 tax revenues to reimburse the state as required by a
711 contract; authorizing the Department of Economic
712 Opportunity to adopt emergency rules; providing
713 effective dates.