

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Santiago offered the following:

**Amendment to Amendment (300456) (with title amendment)**

Between lines 2495 and 2496 of the amendment, insert:

Section 1. Effective July 1, 2013, paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

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

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

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

1. In any fiscal year, the greater of \$500 million, minus

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17 an amount equal to 4.6 percent of the proceeds of the taxes  
18 collected pursuant to chapter 201, or 5.2 percent of all other  
19 taxes and fees imposed pursuant to this chapter or remitted  
20 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
21 monthly installments into the General Revenue Fund.

22 2. After the distribution under subparagraph 1., 8.814  
23 percent of the amount remitted by a sales tax dealer located  
24 within a participating county pursuant to s. 218.61 shall be  
25 transferred into the Local Government Half-cent Sales Tax  
26 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
27 transferred shall be reduced by 0.1 percent, and the department  
28 shall distribute this amount to the Public Employees Relations  
29 Commission Trust Fund less \$5,000 each month, which shall be  
30 added to the amount calculated in subparagraph 3. and  
31 distributed accordingly.

32 3. After the distribution under subparagraphs 1. and 2.,  
33 0.095 percent shall be transferred to the Local Government Half-  
34 cent Sales Tax Clearing Trust Fund and distributed pursuant to  
35 s. 218.65.

36 4. After the distributions under subparagraphs 1., 2., and  
37 3., 2.0440 percent of the available proceeds shall be  
38 transferred monthly to the Revenue Sharing Trust Fund for  
39 Counties pursuant to s. 218.215.

40 5. After the distributions under subparagraphs 1., 2., and  
41 3., 1.3409 percent of the available proceeds shall be  
42 transferred monthly to the Revenue Sharing Trust Fund for  
43 Municipalities pursuant to s. 218.215. If the total revenue to  
44 be distributed pursuant to this subparagraph is at least as

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45 great as the amount due from the Revenue Sharing Trust Fund for  
46 Municipalities and the former Municipal Financial Assistance  
47 Trust Fund in state fiscal year 1999-2000, no municipality shall  
48 receive less than the amount due from the Revenue Sharing Trust  
49 Fund for Municipalities and the former Municipal Financial  
50 Assistance Trust Fund in state fiscal year 1999-2000. If the  
51 total proceeds to be distributed are less than the amount  
52 received in combination from the Revenue Sharing Trust Fund for  
53 Municipalities and the former Municipal Financial Assistance  
54 Trust Fund in state fiscal year 1999-2000, each municipality  
55 shall receive an amount proportionate to the amount it was due  
56 in state fiscal year 1999-2000.

57 6. Of the remaining proceeds:

58 a. In each fiscal year, the sum of \$29,915,500 shall be  
59 divided into as many equal parts as there are counties in the  
60 state, and one part shall be distributed to each county. The  
61 distribution among the several counties must begin each fiscal  
62 year on or before January 5th and continue monthly for a total  
63 of 4 months. If a local or special law required that any moneys  
64 accruing to a county in fiscal year 1999-2000 under the then-  
65 existing provisions of s. 550.135 be paid directly to the  
66 district school board, special district, or a municipal  
67 government, such payment must continue until the local or  
68 special law is amended or repealed. The state covenants with  
69 holders of bonds or other instruments of indebtedness issued by  
70 local governments, special districts, or district school boards  
71 before July 1, 2000, that it is not the intent of this  
72 subparagraph to adversely affect the rights of those holders or

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73 relieve local governments, special districts, or district school  
74 boards of the duty to meet their obligations as a result of  
75 previous pledges or assignments or trusts entered into which  
76 obligated funds received from the distribution to county  
77 governments under then-existing s. 550.135. This distribution  
78 specifically is in lieu of funds distributed under s. 550.135  
79 before July 1, 2000.

80 b. The department shall distribute \$166,667 monthly  
81 pursuant to s. 288.1162 to each applicant certified as a  
82 facility for a new or retained professional sports franchise  
83 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
84 monthly by the department to each certified applicant as defined  
85 in s. 288.11621 for a facility for a spring training franchise.  
86 However, not more than \$416,670 may be distributed monthly in  
87 the aggregate to all certified applicants for facilities for  
88 spring training franchises. The department shall distribute  
89 \$166,667 monthly pursuant to s. 288.1171 to an applicant  
90 certified as a motorsports entertainment complex under that  
91 section. Distributions begin 60 days after such certification  
92 and continue for not more than 30 years, except as otherwise  
93 provided in s. 288.11621. A certified applicant identified in  
94 this sub-subparagraph may not receive more in distributions than  
95 expended by the applicant for the public purposes provided for  
96 in s. 288.1162(5), ~~or~~ s. 288.11621(3), or s. 288.1171(6).

97 c. Beginning 30 days after notice by the Department of  
98 Economic Opportunity to the Department of Revenue that an  
99 applicant has been certified as the professional golf hall of  
100 fame pursuant to s. 288.1168 and is open to the public, \$166,667

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101 shall be distributed monthly, for up to 300 months, to the  
102 applicant.

103 d. Beginning 30 days after notice by the Department of  
104 Economic Opportunity to the Department of Revenue that the  
105 applicant has been certified as the International Game Fish  
106 Association World Center facility pursuant to s. 288.1169, and  
107 the facility is open to the public, \$83,333 shall be distributed  
108 monthly, for up to 168 months, to the applicant. This  
109 distribution is subject to reduction pursuant to s. 288.1169. A  
110 lump sum payment of \$999,996 shall be made, after certification  
111 and before July 1, 2000.

112 7. All other proceeds must remain in the General Revenue  
113 Fund.

114 Section 2. Effective July 1, 2103, subsection (3) of  
115 section 218.64, Florida Statutes, is amended to read:

116 218.64 Local government half-cent sales tax; uses;  
117 limitations.-

118 (3) Subject to ordinances enacted by the majority of the  
119 members of the county governing authority and by the majority of  
120 the members of the governing authorities of municipalities  
121 representing at least 50 percent of the municipal population of  
122 such county, counties may use up to \$2 million annually of the  
123 local government half-cent sales tax allocated to that county  
124 for funding for any of the following applicants:

125 (a) A certified applicant as a facility for a new or  
126 retained professional sports franchise under s. 288.1162 or a  
127 certified applicant as defined in s. 288.11621 for a facility  
128 for a spring training franchise. It is the Legislature's intent

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129 that the provisions of s. 288.1162, including, but not limited  
130 to, the evaluation process by the Department of Economic  
131 Opportunity except for the limitation on the number of certified  
132 applicants or facilities as provided in that section and the  
133 restrictions set forth in s. 288.1162(8), shall apply to an  
134 applicant's facility to be funded by local government as  
135 provided in this subsection.

136 (b) A certified applicant as a "motorsport entertainment  
137 complex," as provided for in s. 288.1171. Funding for each  
138 franchise or motorsport complex shall begin 60 days after  
139 certification and shall continue for not more than 30 years. The  
140 provisions of s. 288.1171(5) and (7) do not apply to an  
141 applicant's facility to be funded by local government as  
142 provided in this subsection.

143 Section 3. Effective July 1, 2013, section 288.1171,  
144 Florida Statutes, is amended to read:

145 288.1171 Motorsports entertainment complex; definitions;  
146 certification; duties.-

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

148 (a) "Applicant" means the owner of a motorsports  
149 entertainment complex.

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

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

154 (d) "Owner" means a unit of local government which owns a  
155 motorsports entertainment complex or owns the land on which the  
156 motorsports entertainment complex is located.

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157 (e) "Sanctioning body" means the American Motorcycle  
158 Association (AMA), Championship Auto Racing Teams (CART), Grand  
159 American Road Racing Association (Grand Am), Indy Racing League  
160 (IRL), National Association for Stock Car Auto Racing (NASCAR),  
161 National Hot Rod Association (NHRA), Professional Sportscar  
162 Racing (PSR), Sports Car Club of America (SCCA), United States  
163 Auto Club (USAC), or any successor organization, or any other  
164 nationally recognized governing body of motorsports which  
165 establishes an annual schedule of motorsports events and grants  
166 rights to conduct such events, has established and administers  
167 rules and regulations governing all participants involved in  
168 such events and all persons conducting such events, and requires  
169 certain liability assurances, including insurance.

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

172 (2) The department shall serve as the state agency for  
173 screening applicants for funding under s. 212.20 and local  
174 option funding under s. 218.64(3) and for certifying an  
175 applicant as a motorsports entertainment complex. The department  
176 shall develop and adopt rules for the receipt and processing of  
177 applications for funding under s. 212.20 and s. 218.64(3). The  
178 department shall make a determination regarding any application  
179 filed by an applicant not later than 120 days after the  
180 application is filed.

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

183 (a) A unit of local government holds title to the land on  
184 which the motorsports entertainment complex is located or holds

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185 title to the motorsports entertainment complex.

186 (b) The municipality in which the motorsports  
187 entertainment complex is located, or the county if the  
188 motorsports entertainment complex is located in an  
189 unincorporated area, has certified by resolution after a public  
190 hearing that the application serves a public purpose.

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

194 (d) The applicant has projections, verified by the  
195 department, which demonstrate that the motorsports entertainment  
196 complex will attract paid attendance of more than 100,000  
197 annually.

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

203 (f) The applicant has demonstrated that it has provided,  
204 is capable of providing, or has financial or other commitments  
205 to provide the costs incurred or related to the improvement and  
206 development of the complex.

207 (g) The total cost of construction, reconstruction,  
208 expansion, or renovation of the complex exceeds \$250 million.

209 (4) Upon determining that an applicant meets the  
210 requirements of subsection (3), the department shall notify the  
211 applicant and the executive director of the Department of  
212 Revenue of such certification by means of an official letter

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213 granting certification. If the applicant fails to meet the  
214 certification requirements of subsection (3), the department  
215 shall notify the applicant not later than 10 days following such  
216 determination.

217 (5) A motorsports entertainment complex that has been  
218 previously certified under this section and has received funding  
219 under such certification is ineligible for any additional  
220 certification.

221 (6) An applicant certified as a motorsports entertainment  
222 complex may use funds provided pursuant to s. 218.64(3) or s.  
223 212.20 only for the following public purposes:

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

226 (b) Paying debt service reserve funds, arbitrage rebate  
227 obligations, or other amounts payable with respect to bonds  
228 issued for the construction, reconstruction, expansion, or  
229 renovation of the motorsports entertainment complex or for the  
230 reimbursement of such costs or the refinancing of bonds issued  
231 for such purposes.

232 (c) Paying for construction, reconstruction, expansion, or  
233 renovation of transportation or other infrastructure  
234 improvements related to, necessary for, or appurtenant to the  
235 motorsports entertainment complex, including, without  
236 limitation, paying debt service reserve funds, arbitrage rebate  
237 obligations, or other amounts payable with respect to bonds  
238 issued for the construction, reconstruction, expansion, or  
239 renovation of such transportation or other infrastructure  
240 improvements, and for the reimbursement of such costs or the

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241 refinancing of bonds issued for such purposes.

242 (d) Paying for programs of advertising and promotion of or  
243 related to the motorsports entertainment complex or the  
244 municipality in which the motorsports entertainment complex is  
245 located, or the county if the motorsports entertainment complex  
246 is located in an unincorporated area, if such programs of  
247 advertising and promotion are designed to increase paid  
248 attendance at the motorsports entertainment complex or increase  
249 tourism in or promote the economic development of the community  
250 in which the motorsports entertainment complex is located.

251 (7) The department shall certify no more than one  
252 applicant as a motorsports entertainment complex.

253 (8)(7) The Auditor General ~~Department of Revenue~~ may  
254 audit, as provided in s. 11.45 ~~213.34~~, to verify that the  
255 distributions pursuant to this section have been expended as  
256 required in this section. ~~Such information is subject to the~~  
257 ~~confidentiality requirements of chapter 213.~~ If the Auditor  
258 General ~~Department of Revenue~~ determines that the distributions  
259 pursuant to certification under this section have not been  
260 expended as required by this section, the Auditor General shall  
261 notify the Department of Revenue, which ~~it~~ may pursue recovery  
262 of such funds pursuant to the laws and rules governing the  
263 assessment of taxes.

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**T I T L E A M E N D M E N T**

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269 Remove line 2823 of the amendment and insert:  
270 Treasury of the United States; amending s. 212.20,  
271 F.S.; providing for a monthly distribution of a  
272 specified amount of sales tax revenue to a facility  
273 certified by the Department of Economic Opportunity as  
274 meeting the requirements for receiving such funds;  
275 amending s. 218.64, F.S.; providing for applicability  
276 of specified statutory provisions with respect to the  
277 funding of a certified applicant's facility; amending  
278 s. 288.1171, F.S.; revising requirements for  
279 certification of a facility as a motorsports  
280 entertainment complex by the Department of Economic  
281 Opportunity; limiting the number of applicants the  
282 department may certify as a motorsports entertainment  
283 complex; authorizing the Auditor General to verify the  
284 expenditure of specified distributions and to pursue  
285 recovery of improperly expended funds through the  
286 Department of Revenue; providing effective  
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