



211130

LEGISLATIVE ACTION

Senate

House

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Senator Braynon moved the following:

**Senate Amendment (with title amendment)**

Between lines 911 and 912

insert:

Section 6. 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



211130

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, ~~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



211130

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



211130

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-



211130

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



211130

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 Section 7. 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.



211130

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



211130

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





211130

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



211130

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 8. 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 for 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



211130

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



211130

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



211130

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. If the applicant is a unit of local government in whose  
359 jurisdiction the facility will be located, the unit of local  
360 government has an exclusive intent agreement to negotiate in  
361 this state with the beneficiary.



211130

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

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

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

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

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

387           a. The beneficiary must reimburse the state for state funds  
388 that have been distributed and will be distributed if the  
389 beneficiary relocates before the agreement expires.

390           b. The beneficiary must pay for signage or advertising



211130

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

397 8. The project will commence within 12 months after  
398 receiving state funds.

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

404 1. The proposed use of state funds.

405 2. The length of time that a beneficiary has agreed to use  
406 the facility.

407 3. The percentage of total project funds provided by the  
408 applicant and the percentage of total project funds provided by  
409 the beneficiary.

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

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

415 6. The potential to attract out-of-state visitors to the  
416 facility.

417 7. The length of time a beneficiary has been in the state  
418 or partnered with the unit of local government. In order to  
419 encourage new franchises to locate in this state, an application



211130

420 for a new franchise shall be considered to have a significant  
421 positive impact on the state and shall be given priority in the  
422 evaluation and ranking by the department.

423 8. The multiuse capabilities of the facility.

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

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

429 11. The amount of positive advertising or media coverage  
430 the facility generates.

431 (6) DISTRIBUTION.-

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

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

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

445 3. If the total project cost is less than \$100 million, the  
446 applicant is eligible to receive annual distributions equal to  
447 the new incremental state sales taxes generated by sales at the  
448 facility during 12 months as provided under subparagraph (b)2.,





211130

449 up to \$1 million.

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

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

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

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

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

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

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

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

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



211130

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

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

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

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

496 (d) Specifies information that the certified applicant must  
497 report to the department.

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

505 1. If the applicant is unable or unwilling to reimburse the  
506 state in any year for the amount equal to the difference between



211130

507 the actual new incremental state sales taxes generated by sales  
508 at the facility and the annual distribution under paragraph  
509 (6) (a), the department may place a lien on the applicant's  
510 facility.

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

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

516 (f) Includes any provisions deemed prudent by the  
517 department.

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

520 (a) Constructing, reconstructing, renovating, or improving  
521 a facility, or reimbursing such costs.

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

528 (9) REPORTS.—

529 (a) On or before November 1 of each year, an applicant  
530 certified under this section and approved to receive state funds  
531 must submit to the department any information required by the  
532 department. The department shall summarize this information for  
533 inclusion in the report to the Legislature due February 1 under  
534 paragraph (4) (d).

535 (b) Every 5 years following the first month that an



211130

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

- 545 1. Force majeure events.  
546 2. Significant economic downturn.  
547 3. Other extenuating circumstances.

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

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

- 561 (a) An applicant's beneficiary has broken the terms of its  
562 agreement with the applicant and relocated from the facility.  
563 The beneficiary must reimburse the state for state funds that  
564 have been distributed and will be distributed if the beneficiary



211130

565 relocates before the agreement expires.

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

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

577 (13) RULEMAKING.—The department may adopt rules to  
578 implement this section.

579 Section 9. Contingent upon enactment of the Economic  
580 Development Program Evaluation as set forth in SB 406 or similar  
581 legislation, section 288.116255, Florida Statutes, is created to  
582 read:

583 288.116255 Sports Development Program Evaluation.—Beginning  
584 in 2015, the Sports Development Program must be evaluated as  
585 part of the Economic Development Program Evaluation, and every 3  
586 years thereafter.

587 Section 10. Subsections (2) and (3) of section 218.64,  
588 Florida Statutes, are amended to read:

589 218.64 Local government half-cent sales tax; uses;  
590 limitations.—

591 (2) Municipalities shall expend their portions of the local  
592 government half-cent sales tax only for municipality-wide  
593 programs, for reimbursing the state as required by a contract



211130

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

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

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

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

622 (c) Reimbursing the state as required by a contract



211130

623 pursuant to s. 288.11625(7).

624 Section 11. (1) The executive director of the Department of  
625 Economic Opportunity may, and all conditions are deemed met,  
626 adopt emergency rules pursuant to ss. 120.536(1) and 120.54(4),  
627 Florida Statutes, for the purpose of implementing this act.

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

632  
633 ===== T I T L E A M E N D M E N T =====

634 And the title is amended as follows:

635 Delete line 43

636 and insert:

637 project; amending s. 125.0104, F.S.; providing that  
638 tourist development tax revenues may also be used to  
639 pay the debt service on bonds that finance the  
640 renovation of a professional sports facility that is  
641 publicly owned, or that is on publicly owned land, and  
642 that is publicly operated or operated by the owner of  
643 a professional sports franchise or other lessee;  
644 requiring that the renovation costs exceed a specified  
645 amount; allowing certain fees and costs to be included  
646 in the cost for renovation; requiring private  
647 contributions to the professional sports facility as a  
648 condition for the use of tourist development taxes;  
649 authorizing the use of certain tax revenues to pay for  
650 operation and maintenance costs of the renovated  
651 facility; requiring a majority plus one vote of the



211130

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





211130

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