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1 A bill to be entitled
2 An act relating to the professional sports facilities
3 incentive application process; amending s. 212.20,
4 F.S.; providing for the distribution of a specified
5 amount of tax proceeds to certain applicants of the
6 professional sports facility incentive program;
7 prohibiting the Department of Revenue from
8 distributing more than a specified amount to program
9 applicants; amending s. 218.64, F.S.; authorizing
10 municipalities and counties to use local government
11 half-cent sales tax distributions to reimburse the
12 state for funding received under the professional
13 sports facility incentive program; amending s.
14 288.0001, F.S.; requiring the Office of Economic and
15 Demographic Research and the Office of Program Policy
16 Analysis and Government Accountability to provide a
17 detailed analysis of the professional sports facility
18 incentive program; creating s. 288.11625, F.S.;
19 creating the professional sports facility incentive
20 program; providing definitions; requiring certain
21 professional sports franchises to meet additional
22 requirements to be a beneficiary; providing
23 application requirements and procedures; providing
24 procedures and criteria for the evaluation of
25 applications and the recommendation of applications



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26 | for a distribution of state funds; providing that an
27 | applicant must receive legislative approval of its
28 | application in order to receive state funding;
29 | requiring an applicant whose application is approved
30 | by the Legislature to enter into a contract with the
31 | Department of Economic Opportunity containing
32 | specified terms in order to become certified;
33 | providing for the duration of certain certifications;
34 | providing for the distribution of state funds to
35 | certified applicants; requiring certified applicants
36 | to submit an annual analysis including specified
37 | information; restricting the amount of state funds
38 | that may be provided to certified applicants in a
39 | specified period; restricting the use of state funds
40 | received by a certified applicant to specified
41 | purposes; providing for the repayment of distributions
42 | under certain circumstances; requiring the department
43 | to submit an annual report containing specified
44 | information to the Governor and Legislature; requiring
45 | the Auditor General to conduct an audit of the
46 | program; authorizing the Department of Revenue to
47 | recover improperly expended distributions at the
48 | request of the Auditor General; providing for the
49 | halting of distributions; authorizing the Department
50 | of Economic Opportunity to adopt rules; amending s.



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51 288.1166, F.S.; requiring a local government to issue
52 an emergency declaration in order to designate a
53 professional sports facility constructed with
54 financial assistance from the state as a shelter site
55 for the homeless; providing an effective date.
56

57 Be It Enacted by the Legislature of the State of Florida:
58

59 Section 1. Paragraph (d) of subsection (6) of section
60 212.20, Florida Statutes, is amended to read:

61 212.20 Funds collected, disposition; additional powers of
62 department; operational expense; refund of taxes adjudicated
63 unconstitutionally collected.—

64 (6) Distribution of all proceeds under this chapter and s.
65 202.18(1)(b) and (2)(b) shall be as follows:

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

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

75 2. After the distribution under subparagraph 1., 8.814



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76 percent of the amount remitted by a sales tax dealer located
77 within a participating county pursuant to s. 218.61 shall be
78 transferred into the Local Government Half-cent Sales Tax
79 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
80 transferred shall be reduced by 0.1 percent, and the department
81 shall distribute this amount to the Public Employees Relations
82 Commission Trust Fund less \$5,000 each month, which shall be
83 added to the amount calculated in subparagraph 3. and
84 distributed accordingly.

85 3. After the distribution under subparagraphs 1. and 2.,
86 0.095 percent shall be transferred to the Local Government Half-
87 cent Sales Tax Clearing Trust Fund and distributed pursuant to
88 s. 218.65.

89 4. After the distributions under subparagraphs 1., 2., and
90 3., 2.0440 percent of the available proceeds shall be
91 transferred monthly to the Revenue Sharing Trust Fund for
92 Counties pursuant to s. 218.215.

93 5. After the distributions under subparagraphs 1., 2., and
94 3., 1.3409 percent of the available proceeds shall be
95 transferred monthly to the Revenue Sharing Trust Fund for
96 Municipalities pursuant to s. 218.215. If the total revenue to
97 be distributed pursuant to this subparagraph is at least as
98 great as the amount due from the Revenue Sharing Trust Fund for
99 Municipalities and the former Municipal Financial Assistance
100 Trust Fund in state fiscal year 1999-2000, no municipality shall



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101 receive less than the amount due from the Revenue Sharing Trust
102 Fund for Municipalities and the former Municipal Financial
103 Assistance Trust Fund in state fiscal year 1999-2000. If the
104 total proceeds to be distributed are less than the amount
105 received in combination from the Revenue Sharing Trust Fund for
106 Municipalities and the former Municipal Financial Assistance
107 Trust Fund in state fiscal year 1999-2000, each municipality
108 shall receive an amount proportionate to the amount it was due
109 in state fiscal year 1999-2000.

110 6. Of the remaining proceeds:

111 a. In each fiscal year, the sum of \$29,915,500 shall be
112 divided into as many equal parts as there are counties in the
113 state, and one part shall be distributed to each county. The
114 distribution among the several counties must begin each fiscal
115 year on or before January 5th and continue monthly for a total
116 of 4 months. If a local or special law required that any moneys
117 accruing to a county in fiscal year 1999-2000 under the then-
118 existing provisions of s. 550.135 be paid directly to the
119 district school board, special district, or a municipal
120 government, such payment must continue until the local or
121 special law is amended or repealed. The state covenants with
122 holders of bonds or other instruments of indebtedness issued by
123 local governments, special districts, or district school boards
124 before July 1, 2000, that it is not the intent of this
125 subparagraph to adversely affect the rights of those holders or



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126 | relieve local governments, special districts, or district school
127 | boards of the duty to meet their obligations as a result of
128 | previous pledges or assignments or trusts entered into which
129 | obligated funds received from the distribution to county
130 | governments under then-existing s. 550.135. This distribution
131 | specifically is in lieu of funds distributed under s. 550.135
132 | before July 1, 2000.

133 | b. The department shall distribute \$166,667 monthly
134 | pursuant to s. 288.1162 to each applicant certified as a
135 | facility for a new or retained professional sports franchise
136 | pursuant to s. 288.1162. Up to \$41,667 shall be distributed
137 | monthly by the department to each certified applicant as defined
138 | in s. 288.11621 for a facility for a spring training franchise.
139 | However, not more than \$416,670 may be distributed monthly in
140 | the aggregate to all certified applicants for facilities for
141 | spring training franchises. Distributions begin 60 days after
142 | such certification and continue for not more than 30 years,
143 | except as otherwise provided in s. 288.11621. A certified
144 | applicant identified in this sub-subparagraph may not receive
145 | more in distributions than expended by the applicant for the
146 | public purposes provided for in s. 288.1162(5) or s.
147 | 288.11621(3).

148 | c. Beginning 30 days after notice by the Department of
149 | Economic Opportunity to the Department of Revenue that an
150 | applicant has been certified as the professional golf hall of



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151 fame pursuant to s. 288.1168 and is open to the public, \$166,667
152 shall be distributed monthly, for up to 300 months, to the
153 applicant.

154 d. Beginning 30 days after notice by the Department of
155 Economic Opportunity to the Department of Revenue that the
156 applicant has been certified as the International Game Fish
157 Association World Center facility pursuant to s. 288.1169, and
158 the facility is open to the public, \$83,333 shall be distributed
159 monthly, for up to 168 months, to the applicant. This
160 distribution is subject to reduction pursuant to s. 288.1169. A
161 lump sum payment of \$999,996 shall be made, after certification
162 and before July 1, 2000.

163 e. The department shall distribute up to \$55,555 monthly
164 to each certified applicant as defined in s. 288.11631 for a
165 facility used by a single spring training franchise, or up to
166 \$111,110 monthly to each certified applicant as defined in s.
167 288.11631 for a facility used by more than one spring training
168 franchise. Monthly distributions begin 60 days after such
169 certification or July 1, 2016, whichever is later, and continue
170 for not more than 30 years, except as otherwise provided in s.
171 288.11631. A certified applicant identified in this sub-
172 subparagraph may not receive more in distributions than expended
173 by the applicant for the public purposes provided in s.
174 288.11631(3).

175 f. Beginning 60 days after notice by the Department of



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176 Economic Opportunity to the Department of Revenue that an
177 applicant has been approved by the Legislature, enacted by
178 general law approved by the Governor, and certified by the
179 Department of Economic Opportunity under s. 288.11625, the
180 department shall distribute each month an amount equal to one-
181 twelfth the annual distribution amount certified by the
182 Department of Economic Opportunity for the applicant. The
183 department may not distribute more than \$12 million annually to
184 all applicants approved by the Legislature and certified by the
185 Department of Economic Opportunity pursuant to s. 288.11625.

186 7. All other proceeds must remain in the General Revenue
187 Fund.

188 Section 2. Subsections (2) and (3) of section 218.64,
189 Florida Statutes, are amended to read:

190 218.64 Local government half-cent sales tax; uses;
191 limitations.-

192 (2) Municipalities shall expend their portions of the
193 local government half-cent sales tax only for municipality-wide
194 programs, for reimbursing the state as required by a contract
195 pursuant to s. 288.11625(6), or for municipality-wide property
196 tax or municipal utility tax relief. All utility tax rate
197 reductions afforded by participation in the local government
198 half-cent sales tax shall be applied uniformly across all types
199 of taxed utility services.

200 (3) Subject to ordinances enacted by the majority of the



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201 members of the county governing authority and by the majority of
202 the members of the governing authorities of municipalities
203 representing at least 50 percent of the municipal population of
204 such county, counties may use up to \$2 million annually of the
205 local government half-cent sales tax allocated to that county
206 for funding for any of the following purposes ~~applicants~~:

207 (a) Funding a certified applicant as a facility for a new
208 or retained professional sports franchise under s. 288.1162 or a
209 certified applicant as defined in s. 288.11621 for a facility
210 for a spring training franchise. It is the Legislature's intent
211 that the provisions of s. 288.1162, including, but not limited
212 to, the evaluation process by the Department of Economic
213 Opportunity except for the limitation on the number of certified
214 applicants or facilities as provided in that section and the
215 restrictions set forth in s. 288.1162(8), shall apply to an
216 applicant's facility to be funded by local government as
217 provided in this subsection.

218 (b) Funding a certified applicant as a "motorsport
219 entertainment complex," as provided for in s. 288.1171. Funding
220 for each franchise or motorsport complex shall begin 60 days
221 after certification and shall continue for not more than 30
222 years.

223 (c) Reimbursing the state as required by a contract
224 pursuant to s. 288.11625(6).

225 Section 3. Paragraph (b) of subsection (2) of section



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226 | 288.0001, Florida Statutes, is amended to read:

227 | 288.0001 Economic Development Programs Evaluation.—The
228 | Office of Economic and Demographic Research and the Office of
229 | Program Policy Analysis and Government Accountability (OPPAGA)
230 | shall develop and present to the Governor, the President of the
231 | Senate, the Speaker of the House of Representatives, and the
232 | chairs of the legislative appropriations committees the Economic
233 | Development Programs Evaluation.

234 | (2) The Office of Economic and Demographic Research and
235 | OPPAGA shall provide a detailed analysis of economic development
236 | programs as provided in the following schedule:

237 | (b) By January 1, 2015, and every 3 years thereafter, an
238 | analysis of the following:

239 | 1. The entertainment industry financial incentive program
240 | established under s. 288.1254.

241 | 2. The entertainment industry sales tax exemption program
242 | established under s. 288.1258.

243 | 3. The VISIT Florida Tourism Industry Marketing
244 | Corporation and its programs established or funded under ss.
245 | 288.122, 288.1226, 288.12265, and 288.124.

246 | 4. The Florida Sports Foundation and related programs
247 | established under ss. 288.1162, 288.11621, 288.11625, 288.1166,
248 | 288.1167, 288.1168, 288.1169, and 288.1171.

249 | Section 4. Section 288.11625, Florida Statutes, is created
250 | to read:



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251 | 288.11625 Professional sports facility incentive program.-

252 | (1) PURPOSE.-There is created within the department the
253 | professional sports facility incentive program. The purpose of
254 | the program is to provide for distributions of state funding to
255 | applicants under s. 212.20(6)(d)6.f. for the public purpose of
256 | constructing, reconstructing, renovating, or improving a
257 | facility.

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

259 | (a) "Beneficiary" means a professional sports franchise of
260 | the National Football League, the National Hockey League, the
261 | National Basketball Association, the National League or the
262 | American League of Major League Baseball, the National
263 | Association of Professional Baseball Leagues, Major League
264 | Soccer, or the North American Soccer League; the promoter of a
265 | signature event sanctioned by the National Association for Stock
266 | Car Auto Racing; the Professional Rodeo Cowboy Association; or
267 | another nationally recognized professional sports association
268 | that occupies or uses a facility as the facility's primary
269 | tenant. However, a professional sports franchise of the National
270 | League or the American League of Major League Baseball or Minor
271 | League Baseball may not be a beneficiary unless, before filing
272 | an application under subsection (3):

273 | 1. Major League Baseball verifies to the Attorney General
274 | that any Cuban refugee 17 years of age or older who has been
275 | present in the United States for less than 1 year and who was



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276 not present before the most recent Major League Baseball Rule 4
277 Draft of amateur players may contract as a free agent under
278 rules no less favorable than the most favorable rules applicable
279 to players who are residents of any country or territory other
280 than the United States, Puerto Rico, or Canada; and

281 2. The Attorney General verifies that Major League
282 Baseball has agreed to report to the Attorney General the
283 identity of, and a description of the activity giving rise to
284 the identification of, any resident of this state or other
285 person operating in this state who Major League Baseball has
286 reason to believe has engaged in:

287 a. Human smuggling, human trafficking, or the movement of
288 individuals across national boundaries for purposes of evading
289 Major League Baseball rules applicable to residents of the
290 United States; or

291 b. Contracting with nondrafted players for an interest in
292 a player's professional baseball compensation or other
293 consideration in exchange for human trafficking, assistance in
294 human smuggling, or avoidance of Major League Baseball rules.

295
296 A beneficiary may also be an applicant under this
297 section.

298 (b) "Facility" means a facility used primarily to host
299 games or events held by a beneficiary. The term does not include
300 any portion of a facility used for transient lodging. The term



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301 also does not include a Major League Baseball spring training
302 facility, a facility certified under s. 288.1168, or a facility
303 certified under s. 288.1169.

304 (c) "Project" means the proposed construction,
305 reconstruction, renovation, or improvement of a facility or the
306 proposed acquisition of land to construct a new facility.

307 (d) "State sales taxes generated by sales at the facility"
308 means sales tax revenue collected under chapter 212 that is
309 generated by admissions to the facility, sales made by vendors
310 at the facility, and charges for parking on property owned or
311 controlled by the beneficiary or the applicant.

312 (3) APPLICATION PROCESS.—

313 (a) To apply for a distribution of state funds under s.
314 212.20(6)(d)6.f., an applicant must:

315 1. Be a unit of local government, as defined in s.
316 218.369, that is responsible for construction, management, or
317 operation of a facility; or

318 2. If not a unit of local government, be another entity
319 responsible for construction, management, or operation of a
320 facility, in which case, a unit of local government must hold
321 title to the property on which the facility is or will be
322 located.

323 (b) The annual application period is June 1 through
324 November 1.

325 (c) The department shall establish procedures and



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326 application forms deemed necessary pursuant to the requirements
327 of this section. The department may notify an applicant of any
328 incomplete or additional required information necessary for the
329 department to evaluate the application.

330 (d) Each application shall include an independent analysis
331 prepared by a certified public accountant licensed in this state
332 that demonstrates:

333 1. The average annual amount of state sales taxes
334 generated by sales at the facility during the 36-month period
335 immediately before the beginning of the application period,
336 which shall be known as the "baseline amount."

337 2. The expected amount of new incremental state sales
338 taxes generated by sales at the facility in excess of the
339 baseline amount to be generated annually as a result of the
340 project.

341 (e) Each application may include a statement describing
342 the positive economic impact that the project is expected to
343 have on the state.

344 (f) Within 60 days after receipt of a completed
345 application, the department shall evaluate the application as
346 provided in subsection (4) and notify the applicant in writing
347 of the department's decision to recommend legislative approval
348 of the application or to deny the application.

349 (4) EVALUATION PROCESS.—

350 (a) Before recommending an applicant for a distribution of



351 state funds under s. 212.20(6)(d)6.f., the department shall
352 verify:

353 1. That the applicant or beneficiary is responsible for
354 construction, reconstruction, renovation, or improvement of the
355 facility.

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

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

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

368 5. That the applicant or beneficiary has not previously
369 defaulted or failed to meet any statutory requirement of a
370 previous state-administered sports-related program under this
371 chapter.

372 6. That the applicant or beneficiary has sufficiently
373 demonstrated a commitment to employ residents of this state,
374 contract with Florida-based firms, and purchase locally
375 available building materials to the greatest extent practicable.



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376 7. If the applicant is a unit of local government, that
377 the applicant has a certified copy of a signed agreement with a
378 beneficiary for use of the facility. If the applicant is a
379 beneficiary, the beneficiary must enter into an agreement with
380 the department. The applicant or beneficiary's agreement must
381 require the following:

382 a. If, before expiration of the agreement, the beneficiary
383 relocates to another venue or no longer occupies or uses the
384 facility as the facility's primary tenant, the beneficiary shall
385 reimburse the state for state funds distributed under this
386 section, plus a 5-percent penalty.

387 b. The beneficiary shall pay for signage or advertising
388 within the facility. The signage or advertising shall be placed
389 in a prominent location as close to the field of play or
390 competition as is practicable, shall be displayed consistent
391 with signage or advertising in the same location and be of like
392 value, and shall feature Florida advertising approved by the
393 Florida Tourism Industry Marketing Corporation.

394 8. That the total project cost is greater than \$100
395 million and more than one-half of the funds used to pay for the
396 project are from private sources.

397 9. The independent analysis submitted by the applicant
398 pursuant to paragraph (3) (d). The department shall consult with
399 the Department of Revenue or the Office of Economic and
400 Demographic Research to verify the independent analysis. Such



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401 consultation may include the development of a standard
402 calculation for estimating new incremental state sales taxes
403 generated by sales at the facility and adjustments to
404 distributions.

405 (b) By February 1 of each year, as part of its annual
406 report submitted pursuant to paragraph (10) (a), the department
407 shall submit to the Governor, the President of the Senate, and
408 the Speaker of the House of Representatives an evaluation of
409 each application received during the application period.

410 (c) The department shall include a list of all
411 applications that the department recommends to receive a
412 distribution of state funds, ranked in order of projects most
413 likely to produce a significant positive economic impact within
414 the state based on the following criteria:

415 1. The ability to provide a positive return on the state's
416 investment.

417 2. The proposed use of state funds.

418 3. The length of time that a beneficiary has agreed to use
419 the facility.

420 4. The percentage of total project funds provided by the
421 applicant, the percentage of total project funds provided by the
422 beneficiary, and the total amount of private or in-kind
423 contributions to the project.

424 5. The number and type of signature events that the
425 facility is likely to attract during the duration of the



426 agreement with the beneficiary. For purposes of this
427 subparagraph, the term "signature event" means a sporting event
428 that creates a significant positive economic impact within the
429 state, as determined by the department, and enhances the status
430 of the state as a premier sports tourism destination. Such
431 events may include, but are not limited to:

- 432 a. National Football League Super Bowls.
- 433 b. College Football Playoff games.
- 434 c. College football bowl games.
- 435 d. Professional sports all-star games.
- 436 e. International sporting events and tournaments.
- 437 f. Professional motorsports events.

438 6. The anticipated increase in average annual ticket sales
439 and attendance at the facility due to the project.

440 7. The potential to attract out-of-state visitors to the
441 facility.

442 8. The multiuse capabilities of the facility.

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

446 10. The amount of positive advertising or media coverage
447 that the facility generates.

448 11. The estimate by an independent certified public
449 accountant licensed in this state of the amount of new
450 incremental state sales taxes that the facility is expected to



451 generate annually as a result of the project provided pursuant
452 to subparagraph (3)(d)2.

453 12. The size and scope of the project and number of
454 temporary and permanent jobs that will be created as a direct
455 result of the facility improvement.

456 (d) The department may certify no more than one
457 distribution under this section for any applicant, facility, or
458 beneficiary at a time.

459 (5) LEGISLATIVE APPROVAL.—

460 (a) In order for an applicant to receive a distribution of
461 state funds under s. 212.20(6)(d)6.f., its application must be
462 approved by the Legislature, enacted by general law approved by
463 the Governor in the manner provided in s. 8, Art. III of the
464 State Constitution.

465 (b) An applicant whose application is received by the
466 department but not approved by the Legislature may reapply and
467 update any information in the original application as required
468 by the department.

469 (6) CERTIFICATION AND CONTRACT.—

470 (a) To be certified by the department to receive a
471 distribution of state funds under s. 212.20(6)(d)6.f., an
472 applicant whose application is approved by the Legislature must
473 enter into a contract with the department that:

- 474 1. Specifies the terms of the state's investment.
475 2. States the criteria that the applicant must meet in



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476 order to become and remain certified.

477 3. States that the applicant is subject to decertification
478 by the department or by the Legislature.

479 4. Requires the applicant to submit the independent
480 analyses required under paragraphs (3) (d) and (7) (c).

481 5. Specifies information that the applicant must report to
482 the department.

483 6. Requires the applicant to reimburse the state in the
484 manner prescribed in paragraph (9) (c).

485 7. Includes any other provisions deemed prudent by the
486 department.

487 (b) An application by a unit of local government which is
488 approved by the Legislature, enacted by general law approved by
489 the Governor, and subsequently certified by the department
490 remains certified for the duration of the beneficiary's
491 agreement with the applicant or for 30 years, whichever is less,
492 if the certified applicant has an agreement with a beneficiary
493 at the time of initial certification by the department.

494 (c) An application by a beneficiary which is approved by
495 the Legislature, enacted by general law approved by the
496 Governor, and subsequently certified by the department remains
497 certified for the duration of the beneficiary's agreement with
498 the unit of local government that owns the underlying property
499 or for 30 years, whichever is less, if the certified applicant
500 has an agreement with the unit of local government at the time



501 of initial certification by the department.

502 (d) An applicant that is certified under this section does
503 not require legislative approval in any subsequent year in order
504 to continue to receive distributions of state funding authorized
505 pursuant to that certification.

506 (7) DISTRIBUTIONS.—

507 (a) The Department of Revenue shall begin distributions
508 within 60 days after notification of initial certification by
509 the department.

510 (b) The department shall determine the amount of each
511 annual distribution to be disbursed to a certified applicant
512 based on the estimate of the amount of new incremental state
513 sales taxes that the facility is expected to generate as a
514 result of the project provided pursuant to subparagraph (3)(d)2.
515 However, a certified applicant may not receive an annual
516 distribution amount under this paragraph that exceeds 75 percent
517 of the estimated new incremental state sales taxes generated by
518 sales at the facility or \$2 million, whichever is less.

519 (c) Beginning 12 months after certification, and for each
520 year that an applicant remains certified by the department, a
521 certified applicant shall submit to the department an analysis
522 prepared by an independent certified public accountant licensed
523 in this state demonstrating the actual amount of new incremental
524 state sales taxes generated by sales at the facility over the
525 previous 12-month period. The department shall verify the



526 analysis. The department may consult with the Department of
527 Revenue to verify the analysis.

528 (d) The department may not certify new distributions for
529 additional certified applicants if total distributions for all
530 certified applicants equal or exceed \$12 million in any 12-month
531 period.

532 (8) USE OF FUNDS.—A certified applicant may only use state
533 funds distributed under this section for the following purposes:

534 (a) Constructing, reconstructing, renovating, or improving
535 a facility or reimbursing such costs.

536 (b) Paying or pledging the payment of debt service on, or
537 to fund debt service reserve funds, arbitrage rebate
538 obligations, or other amounts payable with respect thereto;
539 bonds issued for the construction or renovation of such
540 facility; or for the reimbursement of such costs or the
541 refinancing of bonds issued for such purposes.

542 (9) REPAYMENT OF DISTRIBUTIONS.—

543 (a) If a beneficiary breaks the terms of its agreement
544 with a certified applicant and relocates to another venue or no
545 longer occupies or uses the facility as the facility's primary
546 tenant, the beneficiary shall reimburse the state for state
547 funds that have been distributed, plus a 5-percent penalty.

548 (b) If the department determines that a certified
549 applicant has submitted information or made a representation
550 that is false, misleading, deceptive, or otherwise untrue, the



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551 | department shall decertify the certified applicant and direct
552 | the Department of Revenue to halt distributions. The certified
553 | applicant shall reimburse the state for state funds that have
554 | been distributed, plus a 5-percent penalty.

555 | (c) Beginning 24 months after the first annual
556 | distribution is disbursed, a certified applicant shall, each
557 | year that the applicant is certified, reimburse the state in an
558 | amount equal to each subsequent annual distribution less 75
559 | percent of the actual new incremental state sales taxes
560 | generated by sales at the facility, plus a 5 percent penalty.
561 | Such reimbursements must be submitted to the Department of
562 | Revenue no later than 60 days after the certified applicant's
563 | final annual distribution as determined by the certified
564 | applicant's contract with the department.

565 | (d) If a certified applicant is unable or unwilling to
566 | reimburse the state as required by paragraph (b) or paragraph
567 | (c), the department may place a lien on the certified
568 | applicant's facility. If the applicant is a municipality or
569 | county, it may reimburse the state using local government half-
570 | cent sales tax distributions as provided in s. 218.64(3).
571 | Reimbursements shall be sent to the Department of Revenue for
572 | deposit into the General Revenue Fund.

573 | (10) REPORTS.—

574 | (a) By February 1 of each year, the department shall
575 | submit an annual report to the Governor, the President of the



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576 Senate, and the Speaker of the House of Representatives. The
577 report shall include evaluations of each application received by
578 the department during the application period, the department's
579 ranking of recommended applications submitted for legislative
580 approval under paragraph (4) (b), and any other information
581 required to be submitted pursuant to this subsection.

582 (b) On or before November 1 of each year, a certified
583 applicant approved to receive state funds under this section
584 shall submit to the department any information required by the
585 department. The department shall summarize this information for
586 inclusion in its annual report submitted under paragraph (a).

587 (c) Every 3 years after the first month that a certified
588 applicant receives a monthly distribution, the department shall
589 verify that the applicant is meeting the program requirements.
590 If the applicant is not meeting program requirements, the
591 department shall notify the Governor, the President of the
592 Senate, and the Speaker of the House of Representatives of the
593 requirements not being met and shall recommend future action as
594 part of the department's annual report submitted under paragraph
595 (a). The department shall consider any extenuating circumstances
596 that may have prevented the applicant from meeting the program
597 requirements, such as a force majeure event or a significant
598 economic downturn.

599 (11) AUDITS.—Every 5 years beginning in 2020, the Auditor
600 General shall conduct audits pursuant to s. 11.45 to verify the



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601 independent analyses required under paragraph (7)(c) and to
602 verify that distributions were expended in accordance with this
603 section. The Auditor General shall report the findings to the
604 department. If the Auditor General determines that a
605 distribution was not expended in accordance with this section,
606 the Auditor General shall notify the Department of Revenue,
607 which may pursue recovery of the distribution under the laws and
608 rules that govern the assessment of taxes.

609 (12) HALTING OF DISTRIBUTIONS.—A certified applicant may
610 request to halt future distributions by providing the department
611 with written notice at least 20 days before the next monthly
612 distribution payment. Upon receiving such notice, the department
613 shall immediately notify the Department of Revenue to halt
614 future payments.

615 (13) RULEMAKING.—The department may adopt rules to
616 administer this section.

617 Section 5. Section 288.1166, Florida Statutes, is amended
618 to read:

619 288.1166 Professional sports facility; designation as
620 shelter site for the homeless; establishment of local programs.—
621 A ~~Any~~ professional sports facility constructed with financial
622 assistance from the State of Florida shall be designated as a
623 shelter site for the homeless in accordance with the criteria of
624 locally existing homeless shelter programs, except when the
625 facility is otherwise contractually obligated for a specific



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626 | event or activity. Such designation requires the issuance of an
627 | emergency declaration by the controlling local government.
628 | Should a local program not be in existence in the facility's
629 | area, such program shall be established in accordance with
630 | normally accepted criteria as defined by the county or its
631 | designee.

632 | Section 6. This act shall take effect July 1, 2014.