

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Gonzalez offered the following:

Amendment to Amendment (814240) (with title amendment)

Between lines 3148 and 3149 of the amendment, insert:

Section 68. 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 on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners, or as otherwise provided in this

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17 paragraph, in order to:

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

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

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

33 2. Pay the debt service on bonds issued to finance the
34 renovation of a professional sports franchise facility that is
35 publicly owned, or located on land that is publicly owned, and
36 that is publicly operated or operated by the owner of a
37 professional sports franchise or other lessee with sufficient
38 expertise or financial capability to operate such facility, and
39 to pay the planning and design costs incurred before the
40 issuance of such bonds for the renovated professional sports
41 facility. The cost to renovate the facility must be greater than
42 \$300 million, including permitting, architectural, and
43 engineering fees, of which more than 50 percent of the total
44 construction cost, exclusive of in-kind contributions, must be

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45 paid for by the ownership group of the professional sports
 46 franchise or other private sources. Tax revenues available to
 47 pay debt service on bonds may be used to pay for operation and
 48 maintenance costs of the facility. A county levying the tax for
 49 the purposes described in this subparagraph may do so only by a
 50 majority plus one vote of the membership of the board of county
 51 commissioners and after approval of the proposed use of the tax
 52 revenues by a majority vote of the electors voting in a
 53 referendum. Referendum approval of the proposed use of the tax
 54 revenues may be in an election held before or after the
 55 effective date of the law enacting this subparagraph. The
 56 referendum ballot must include a brief description of the
 57 proposed use of the tax revenues and the following question:

58 For the Proposed Use.

59 Against the Proposed Use.

60
 61 ~~3.2.~~ Promote and advertise tourism in the State of Florida
 62 and nationally and internationally; however, if tax revenues are
 63 expended for an activity, service, venue, or event, the
 64 activity, service, venue, or event shall have as one of its main
 65 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 construction, reconstruction, or renovation of a facility for
 71 which tax revenues are used pursuant to subparagraph 1. The
 72 provision of paragraph (b) which prohibits any county authorized

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

87 (5) AUTHORIZED USES OF REVENUE.—

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

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

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

105 2. To promote and advertise tourism in 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 shall have as one of its
109 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

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129 purpose. In counties of less than 100,000 population, no more
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 subparagraph
133 (3) (n)2.

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

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

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

141 (d) The proceeds of all other taxes and fees imposed
142 pursuant to this chapter or remitted pursuant to s. 202.18(1) (b)
143 and (2) (b) 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) shall be deposited in
149 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 shall be
153 transferred into the Local Government Half-cent Sales Tax
154 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
155 transferred shall be reduced by 0.1 percent, and the department
156 shall distribute this amount to the Public Employees Relations

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157 Commission Trust Fund less \$5,000 each month, which shall be
158 added to the amount calculated in subparagraph 3. and
159 distributed accordingly.

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

164 4. After the distributions under subparagraphs 1., 2., and
165 3., 2.0440 percent of the available proceeds 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 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, no municipality shall
176 receive less than the amount due from the Revenue Sharing Trust
177 Fund for Municipalities and the former Municipal Financial
178 Assistance Trust Fund in state fiscal year 1999-2000. If the
179 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.

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185 6. Of the remaining proceeds:

186 a. In each fiscal year, the sum of \$29,915,500 shall be
187 divided into as many equal parts as there are counties in the
188 state, and one part shall be distributed to each county. The
189 distribution among the several counties must begin each fiscal
190 year on or before January 5th and continue monthly for a total
191 of 4 months. If a local or special law required that any moneys
192 accruing to a county in fiscal year 1999-2000 under the then-
193 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 and distribute \$250,000 monthly to
212 an applicant certified as a professional sports franchise

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213 renovation facility pursuant to s. 288.1162. Up to \$41,667 shall
214 be distributed monthly by the department to each certified
215 applicant as defined in s. 288.11621 for a facility for a spring
216 training franchise. However, not more than \$416,670 may be
217 distributed monthly in the aggregate to all certified applicants
218 for facilities for spring training franchises. Distributions
219 begin 60 days after such certification and continue for not more
220 than 30 years, except as otherwise provided in s. 288.11621. A
221 certified applicant identified in this sub-subparagraph may not
222 receive more in distributions than expended by the applicant for
223 the public purposes provided for in s. 288.1162(6) ~~288.1162(5)~~
224 or s. 288.11621(3).

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

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

240 7. All other proceeds must remain in the General Revenue

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Fund.

Section 3. Section 288.1162, Florida Statutes, is amended to read:

288.1162 Professional sports franchises; duties.—

(1) The department shall serve as the state agency for screening applicants for state funding under s. 212.20 and for certifying an applicant as a facility for a new or retained professional sports franchise or a professional sports franchise renovation facility.

(2) The department shall develop rules for the receipt and processing of applications for funding under s. 212.20.

(3) As used in this section, the term:

(a) "New professional sports franchise" means a professional sports franchise that was not based in this state before April 1, 1987.

(b) "Retained professional sports franchise" means a professional sports franchise that has had a league-authorized location in this state on or before December 31, 1976, and has continuously remained at that location, and has never been located at a facility that has been previously certified under any provision of this section.

(c) "Professional sports franchise renovation facility" means a sports facility that has continuously been a league-authorized location for a professional sports franchise for at least 20 years and otherwise meets the requirements for certification of the facility pursuant to this section.

(4) Before certifying an applicant as a facility for a new or retained professional sports franchise, the department must

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269 determine that:

270 (a) A "unit of local government" as defined in s. 218.369
271 is responsible for the construction, management, or operation of
272 the professional sports franchise facility or holds title to the
273 property on which the professional sports franchise facility is
274 located.

275 (b) The applicant has a verified copy of a signed
276 agreement with a new professional sports franchise for the use
277 of the facility for a term of at least 10 years, or in the case
278 of a retained professional sports franchise, an agreement for
279 use of the facility for a term of at least 20 years.

280 (c) The applicant has a verified copy of the approval from
281 the governing authority of the league in which the new
282 professional sports franchise exists authorizing the location of
283 the professional sports franchise in this state after April 1,
284 1987, or in the case of a retained professional sports
285 franchise, verified evidence that it has had a league-authorized
286 location in this state on or before December 31, 1976. As used
287 in this section, the term "league" means the National League or
288 the American League of Major League Baseball, the National
289 Basketball Association, the National Football League, or the
290 National Hockey League.

291 (d) The applicant has projections, verified by the
292 department, which demonstrate that the new or retained
293 professional sports franchise will attract a paid attendance of
294 more than 300,000 annually.

295 (e) The applicant has an independent analysis or study,
296 verified by the department, which demonstrates that the amount

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297 of the revenues generated by the taxes imposed under chapter 212
298 with respect to the use and operation of the professional sports
299 franchise facility will equal or exceed \$2 million annually.

300 (f) The municipality in which the facility for a new or
301 retained professional sports franchise is located, or the county
302 if the facility for a new or retained professional sports
303 franchise is located in an unincorporated area, has certified by
304 resolution after a public hearing that the application serves a
305 public purpose.

306 (g) The applicant has demonstrated that it has provided,
307 is capable of providing, or has financial or other commitments
308 to provide more than one-half of the costs incurred or related
309 to the improvement and development of the facility.

310 (h) An applicant previously certified as a new or retained
311 professional sports facility under ~~any provision of~~ this section
312 who has received funding under such certification is not
313 eligible for an additional certification except as a
314 professional sports franchise renovation facility.

315 (5) Before certifying an applicant as a professional
316 sports franchise renovation facility, the department must
317 determine that the following requirements are met:

318 (a) A county, municipality, or other public entity is
319 responsible for the construction, management, or operation of
320 the professional sports franchise renovation facility or holds
321 title to the property on which the professional sports franchise
322 facility is located.

323 (b) The applicant has a verified copy of a signed
324 agreement with a professional sports franchise for use of the

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325 facility for a term of at least the next 20 years.

326 (c) The applicant has an independent analysis or study,
327 verified by the department, which demonstrates that the amount
328 of the revenues generated by the taxes imposed under chapter 212
329 with respect to the use and operation of the renovated
330 professional sports franchise facility will equal or exceed \$3
331 million annually.

332 (d) The county or municipality in which the professional
333 sports franchise renovation facility is located has certified by
334 resolution after a public hearing that the application serves a
335 public purpose.

336 (e) The applicant has demonstrated that the cost to
337 renovate the facility will be greater than \$300 million,
338 including permitting, architectural, and engineering fees, of
339 which more than 50 percent of the total construction cost,
340 exclusive of in-kind contributions, will be paid for by the
341 ownership group of the professional sports franchise or other
342 private sources.

343 (f) The applicant has signed an agreement to pay to the
344 Department of Revenue for deposit into the General Revenue Fund
345 an amount equal to the proceeds from the sale of bonds generated
346 by pledging the funds distributed under s. 212.20 as debt
347 service. Payment shall be due within 1 year after the last
348 distribution is made, but may be made at any time before that
349 date.

350 (6)-(5) An applicant certified as a facility for a new or
351 retained professional sports franchise may use funds provided
352 under s. 212.20 only for the public purpose of paying for the

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353 acquisition, construction, reconstruction, or renovation of a
354 facility for a new or retained professional sports franchise to
355 pay or pledge for the payment of debt service on, or to fund
356 debt service reserve funds, arbitrage rebate obligations, or
357 other amounts payable with respect to, bonds issued for the
358 acquisition, construction, reconstruction, or renovation of such
359 facility or for the reimbursement of such costs or the
360 refinancing of bonds issued for such purposes. An applicant
361 certified as a professional sports franchise renovation facility
362 may use funds provided under s. 212.20 only for the public
363 purpose of renovating the facility to pay or pledge for the debt
364 service on, or to fund debt service reserve funds, arbitrage
365 rebate obligations, or other amounts payable with respect to,
366 bonds issued for the renovation of such facility or for the
367 reimbursement of such costs or the refinancing of bonds issued
368 for such purposes.

369 (7)(6) The department shall notify the Department of
370 Revenue of any facility certified as a facility qualified
371 pursuant to this section ~~for a new or retained professional~~
372 ~~sports franchise~~. The department shall certify no more than
373 eight facilities as facilities for a new professional sports
374 franchise or as facilities for a retained professional sports
375 franchise, including in the total any facilities certified by
376 the former Department of Commerce before July 1, 1996. The
377 department may not certify more than one facility as a
378 professional sports franchise renovation ~~make no more than one~~
379 ~~certification for any facility.~~

380 (8)(7) The Auditor General may conduct audits as provided

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381 in s. 11.45 to verify that the distributions under this section
382 are expended as required in this section. If the Auditor General
383 determines that the distributions under this section are not
384 expended as required by this section, the Auditor General shall
385 notify the Department of Revenue, which may pursue recovery of
386 the funds under the laws and rules governing the assessment of
387 taxes.

388 (9)-(8) For new or retained professional sport franchise
389 facilities, an applicant is not qualified for certification
390 under this section if the franchise formed the basis for a
391 previous certification, unless the previous certification was
392 withdrawn by the facility or invalidated by the department or
393 the former Department of Commerce before any funds were
394 distributed under s. 212.20. This subsection does not disqualify
395 an applicant if the previous certification occurred between May
396 23, 1993, and May 25, 1993; however, any funds to be distributed
397 under s. 212.20 for the second certification shall be offset by
398 the amount distributed to the previous certified facility.
399 Distribution of funds for the second certification shall not be
400 made until all amounts payable for the first certification are
401 distributed.

402 Section 4. Paragraph (a) of subsection (3) of section
403 218.64, Florida Statutes, is amended to read:

404 218.64 Local government half-cent sales tax; uses;
405 limitations.-

406 (3) Subject to ordinances enacted by the majority of the
407 members of the county governing authority and by the majority of
408 the members of the governing authorities of municipalities

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409 representing at least 50 percent of the municipal population of
410 such county, counties may use up to \$2 million annually of the
411 local government half-cent sales tax allocated to that county
412 for funding for any of the following applicants:

413 (a) A certified applicant as a facility for a new or
414 retained professional sports franchise under s. 288.1162 or a
415 certified applicant as defined in s. 288.11621 for a facility
416 for a spring training franchise. It is the Legislature's intent
417 that the provisions of s. 288.1162, including, but not limited
418 to, the evaluation process by the Department of Economic
419 Opportunity except for the limitation on the number of certified
420 applicants or facilities as provided in that section and the
421 restrictions set forth in s. 288.1162(9) ~~288.1162(8)~~, shall
422 apply to an applicant's facility to be funded by local
423 government as provided in this subsection.

424 Section 5. Paragraph (c) of subsection (1) of section
425 288.11621, Florida Statutes, is amended to read:

426 288.11621 Spring training baseball franchises.—

427 (1) DEFINITIONS.—As used in this section, the term:

428 (c) "Certified applicant" means a facility for a spring
429 training franchise that was certified before July 1, 2010, under
430 s. 288.1162(6) ~~288.1162(5)~~, Florida Statutes 2009, or a unit of
431 local government that is certified under this section.

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

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437 Between lines 3510 and 3511 of the amendment, insert:
438 amending s. 125.0104, F.S.; authorizing the use of
439 certain local option tourist development taxes to pay
440 debt service on bonds and other specified costs
441 relating to financing the renovation of certain
442 professional sports franchise facilities; requiring
443 that the levy of an additional tax for such use must
444 be by a specified vote of the board of county
445 commissioners and after approval in a specified
446 referendum; providing for nonapplicability of a
447 prohibition on the levy of such tax in charter
448 counties that impose a convention development tax;
449 amending s. 212.20, F.S.; providing for monthly
450 distribution of a specified amount of sales tax
451 revenues to a facility certified by the Department of
452 Economic Opportunity as a professional sports
453 franchise renovation facility; conforming a cross-
454 reference; amending s. 288.1162, F.S.; authorizing the
455 department to screen and certify applicants for
456 funding as a professional sports franchise renovation
457 facility; defining the term "professional sports
458 franchise renovation facility"; authorizing a
459 previously certified new or retained professional
460 sports facility to be eligible for an additional
461 certification and funding as a professional sports
462 franchise renovation facility; requiring the
463 department to determine that specified requirements
464 have been met before certifying an applicant as a

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465 professional sports franchise renovation facility;
466 limiting the expenditure of certain revenues by a
467 certified professional sports franchise renovation
468 facility to specified purposes; amending ss. 218.64
469 and 288.11621, F.S.; conforming cross-references;
470