By Senator Lee

20-00387-19 2019414

A bill to be entitled

An act relating to sports development; repealing s. 288.11625, F.S., relating to state funding for sports facility development by a unit of local government, or by a certified beneficiary or other applicant, on property owned by the local government; amending ss. 212.20, 218.64, and 288.0001, F.S.; conforming provisions to changes made by the act; amending s. 212.205, F.S.; conforming a cross-reference; providing an effective date.

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

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Section 1. <u>Section 288.11625</u>, <u>Florida Statutes</u>, is repealed.

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

- 212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—
- (6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:
- (d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) must shall be distributed as follows:
- 1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted

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pursuant to s. 202.18(1) (b) and (2) (b) <u>must shall</u> be deposited in monthly installments into the General Revenue Fund.

- 2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 <u>must shall</u> be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred <u>must shall</u> be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which <u>must shall</u> be added to the amount calculated in subparagraph 3. and distributed accordingly.
- 3. After the distribution under subparagraphs 1. and 2., 0.0966 percent <u>must shall</u> be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.
- 4. After the distributions under subparagraphs 1., 2., and 3., 2.0810 percent of the available proceeds <u>must shall</u> be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.
- 5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds <u>must shall</u> be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality <u>may shall</u> receive less than the amount due from the Revenue Sharing

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

- 6. Of the remaining proceeds:
- a. In each fiscal year, the sum of \$29,915,500 must shall be divided into as many equal parts as there are counties in the state, and one part must shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards before July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution

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specifically is in lieu of funds distributed under s. 550.135 before July 1, 2000.

- b. The department shall distribute \$166,667 monthly to each applicant certified as a facility for a new or retained professional sports franchise pursuant to s. 288.1162. Up to \$41,667 <u>must</u> <u>shall</u> be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).
- c. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 must shall be distributed monthly, for up to 300 months, to the applicant.
- d. Beginning 30 days after notice by the Department of Economic Opportunity to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 <u>must shall</u> be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s.

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288.1169. A lump sum payment of \$999,996 <u>must shall</u> be made after certification and before July 1, 2000.

e. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

f. Beginning 45 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been approved by the Legislature and certified by the Department of Economic Opportunity under s. 288.11625 or upon a date specified by the Department of Economic Opportunity as provided under s. 288.11625(6)(d), the department shall distribute each month an amount equal to one-twelfth of the annual distribution amount certified by the Department of Economic Opportunity for the applicant. The department may not distribute more than \$7 million in the 2014-2015 fiscal year or more than \$13 million annually thereafter under this subsubparagraph.

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 $\underline{\text{f.g.}}$ Beginning December 1, 2015, and ending June 30, 2016, the department shall distribute \$26,286 monthly to the State Transportation Trust Fund. Beginning July 1, 2016, the department shall distribute \$15,333 monthly to the State Transportation Trust Fund.

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

Section 3. Subsection (2) and paragraph (c) of subsection (3) of section 218.64, Florida Statutes, are amended to read:
218.64 Local government half-cent sales tax; uses;
limitations.—

- (2) Municipalities shall expend their portions of the local government half-cent sales tax only for municipality-wide programs, for reimbursing the state as required pursuant to s. 288.11625, or for municipality-wide property tax or municipal utility tax relief. All utility tax rate reductions afforded by participation in the local government half-cent sales tax <u>must shall</u> be applied uniformly across all types of taxed utility services.
- (3) Subject to ordinances enacted by the majority of the members of the county governing authority and by the majority of the members of the governing authorities of municipalities representing at least 50 percent of the municipal population of such county, counties may use up to \$3 million annually of the local government half-cent sales tax allocated to that county for any of the following purposes:

(c) Reimbursing the state as required under s. 288.11625.
Section 4. Paragraph (e) of subsection (2) of section
288.0001, Florida Statutes, is amended to read:

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

- (2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:
- (e) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.

Section 5. Section 212.205, Florida Statutes, is amended to read:

- 212.205 Sales tax distribution reporting.—By March 15 of each year, each person who received a distribution pursuant to s. 212.20(6)(d)6.b.-e. s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:
- (1) An itemized accounting of all expenditures of the funds distributed in the preceding calendar year, including amounts spent on debt service.
- (2) A statement indicating what portion of the distributed funds have been pledged for debt service.
- (3) The original principal amount and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.
 - Section 6. This act shall take effect July 1, 2019.