

Committee Substitute for House Bill No. 519

An act relating to spring training franchise facilities; amending s. 125.0104, F.S.; defining the term “retained spring training franchise”; providing that the additional local option tourist development taxes presently authorized to finance the construction or renovation of a professional sports franchise facility may also be used to finance the acquisition, construction, or renovation of a retained spring training franchise facility; correcting a reference; providing an appropriation to the Office of Tourism, Trade, and Economic Development for a grant to a local government for the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility and providing conditions with respect thereto; providing an effective date.

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

Section 1. Paragraph (b) of subsection (2), paragraphs (l) and (n) of subsection (3), and paragraph (d) of subsection (5) of section 125.0104, Florida Statutes, 1998 Supplement, are amended to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(2) APPLICATION; DEFINITIONS.—

(b) Definitions.—For purposes of this section:

1. “Promotion” means marketing or advertising designed to increase tourist-related business activities.

2. “Tourist” means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).

3. “Retained spring training franchise” means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.

(3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

(l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly

owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.

2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.

3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4)(a) through (d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) 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 in order to pay the debt service on bonds issued to finance:

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

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

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of that facility. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by

this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(5) AUTHORIZED USES OF REVENUE.—

(d) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(l) or paragraph (3)(n)(e) or paragraph (a), paragraph (b), or paragraph (c) of this subsection is expressly prohibited.

Section 2. There is appropriated to the Office of Tourism, Trade, and Economic Development from the General Revenue Fund \$3.75 million in fiscal year 1999-2000 and \$3.75 million in fiscal year 2000-2001 to be used as a grant to a unit of local government for the acquisition, construction, reconstruction, or renovation of a privately owned retained spring training franchise facility. No funds shall be released until the Office of Tourism, Trade, and Economic Development determines that a unit of local government, as defined in s. 218.369, Florida Statutes, is responsible for the acquisition, construction, management, or operation of the retained spring training franchise facility or holds title to the property on which the retained spring training franchise facility is located; that the unit of local government has a verified copy of a signed agreement with a retained spring training franchise for the use of the facility for a term of at least 15 years; that the unit of local government has a financial commitment to provide 50 percent or more of the funds required by an agreement for the use of the facility by the retained spring training franchise; and that the unit of local government has projections, verified by the Office of Tourism, Trade, and Economic Development, which demonstrate that the facility will attract a paid attendance of at least 50,000 annually.

Section 3. This act shall take effect July 1, 1999.

Approved by the Governor June 8, 1999.

Filed in Office Secretary of State June 8, 1999.