



Finance and Tax Committee

Tuesday, April 12, 2011

9:00 a.m.

Morris Hall

ACTION PACKET

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

Summary:

Finance & Tax Committee

Tuesday April 12, 2011 09:00 am

HB 243	Favorable With Committee Substitute	Yeas: 23	Nays: 0
HB 287	Favorable With Committee Substitute	Yeas: 23	Nays: 0
CS/HJR 789	Favorable With Committee Substitute	Yeas: 23	Nays: 0
CS/HB 1141	Favorable With Committee Substitute	Yeas: 23	Nays: 0
CS/HB 1145	Favorable With Committee Substitute	Yeas: 21	Nays: 2
HB 1351	Favorable	Yeas: 23	Nays: 0

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Stephen Precourt (Chair)	X		
Joseph Abruzzo	X		
Larry Ahern	X		
Lori Berman	X		
Jason Brodeur	X		
Douglas Broxson	X		
Fredrick Costello	X		
Jose Díaz	X		
Chris Dorworth	X		
Erik Fresen	X		
James Grant	X		
John Julien	X		
Debbie Mayfield	X		
George Moraitis, Jr.	X		
Scott Randolph	X		
Lake Ray	X		
Michelle Rehwinkel Vasilinda	X		
Hazelle Rogers	X		
Patrick Rooney, Jr.	X		
Perry Thurston, Jr.	X		
Carlos Trujillo	X		
Charles Van Zant	X		
James Waldman	X		
Michael Weinstein	X		
Totals:	24	0	0

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

HB 243 : Tangible Personal Property Taxation

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)				X	
Total Yeas: 23		Total Nays: 0			

Appearances:

Webster, Steven (Lobbyist) - Proponent

Smart Fuels, FFGA, Green Oilm Can Two, USCJO, Green Waive
122 South Calhoun
Tallahassee FL 32301
Phone: (850)391-7674

Fred Dickinson (Lobbyist) - Proponent

Hertz, Sunbelt, United, RSC Rentals
106 East College Avenue
Tallahassee FL
Phone: (850)681-1980

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
 ADOPTED AS AMENDED _____ (Y/N)
 ADOPTED W/O OBJECTION (Y/N)
 FAILED TO ADOPT _____ (Y/N)
 WITHDRAWN _____ (Y/N)
 OTHER _____

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Workman offered the following:

Amendment (with title amendment)

Remove lines 32-51 and insert:

3
 4
 5
 6 recovery fee in an amount equal to 2 percent of the total rental
 7 transaction fee generated in each county of operation. The
 8 recovery fee may be collected and retained after payment of the
 9 tangible personal property tax assessed for the previous year
 10 only if the heavy equipment is subject to a short-term rental
 11 agreement that discloses the amount and purpose for the
 12 collection of the recovery fee.

13 (a) A person engaging in the business of renting or
 14 leasing heavy equipment may not seek additional recoupment of
 15 the recovery fee for the current year if the actual recovery fee
 16 collected in the current year exceeds the tangible personal
 17 property tax paid in the prior year.

18 (b) If, during the current year, the recovery fee
 19 collected by the person engaging in the business of renting or

COMMITTEE/SUBCOMMITTEE AMENDMENT

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20 leasing heavy equipment exceeds the tax paid in the prior year,
21 the recovery fee recoupment for the following year must be
22 reduced by an amount equal to such excess amount.

23

24

25

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

26

Remove lines 6-7 and insert:

27

equipment; providing requirements for collection and retention;

28

prohibiting additional recoupment of a recovery fee in the

29

current year under certain circumstances; requiring a reduction

30

in the amount of recoupment of a recovery fee for the following

31

year under certain circumstances;

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

HB 287 : Economic Development

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)				X	
Total Yeas: 23		Total Nays: 0			

Appearances:

Jeffries, Mark (Lobbyist) - Waive In Support
Orange County Government
Office of the Mayor 201 S Rosalind Ave
Orlando FL 32801
Phone: (407)836-5909

Shiver, Stephen (Lobbyist) - Information Only
Associated Industries of Florida
215 South Monroe Street
Tallahassee FL 32308-4906
Phone: (850)222-8900

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 287 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
 ADOPTED AS AMENDED _____ (Y/N)
 ADOPTED W/O OBJECTION ✓ ~~(Y)~~ (N)
 FAILED TO ADOPT _____ (Y/N)
 WITHDRAWN _____ (Y/N)
 OTHER _____

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative(s) Brodeur offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Subsections (15) and (16) of section 196.012, Florida Statutes, are amended to read:

(15) "New business" means:

(a) 1. A business or organization establishing 10 or more new jobs to employ 10 or more full-time employees in this state, paying an average wage for such new jobs that is above the average wage in the area, which principally engages in any one or more of the following operations:

a. Manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or

b. Is a Qualified Target Industry pursuant to s. 288.106(2).

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 287 (2011)

Amendment No.

20 2. A business or organization establishing 25 or more new
21 jobs to employ 25 or more full-time employees in this state, the
22 sales factor of which, as defined by s. 220.15(5), for the
23 facility with respect to which it requests an economic
24 development ad valorem tax exemption is less than 0.50 for each
25 year the exemption is claimed; or

26 3. An office space in this state owned and used by a
27 business ~~corporation~~ or organization newly domiciled in this
28 state; provided such office space houses 50 or more full-time
29 employees of such business or organization ~~corporation~~; provided
30 that such business or organization office first begins operation
31 on a site clearly separate from any other commercial or
32 industrial operation owned by the same business or organization.

33 (b) Any business or organization located in an enterprise
34 zone or brownfield area that first begins operation on a site
35 clearly separate from any other commercial or industrial
36 operation owned by the same business or organization.

37 (c) A business or organization that is situated on property
38 annexed into a municipality and that, at the time of the
39 annexation, is receiving an economic development ad valorem tax
40 exemption from the county under s. 196.1995.

41 (16) "Expansion of an existing business" means:

42 (a) 1. A business or organization establishing 10 or more
43 new jobs to employ 10 or more full-time employees in this state,
44 paying an average wage for such new jobs that is above the
45 average wage in the area, which principally engages in any of
46 the operations referred to in subparts a. and b. of subsection
47 (a) 1 of this section; or

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48 2. A business or organization establishing 25 or more new
49 jobs to employ 25 or more full-time employees in this state, the
50 sales factor of which, as defined by 220.15(5), for the facility
51 with respect to which it requests an economic development ad
52 valorem tax exemption is less than 0.50 for each year the
53 exemption is claimed; provided that such business increases
54 operations on a site located within the same county,
55 municipality, or both colocated with a commercial or industrial
56 operation owned by the same business or organization under
57 common control with the same business or organization, resulting
58 in a net increase in employment of not less than 10 percent or
59 an increase in productive output or sales of not less than 10
60 percent.

61 (b) Any business or organization located in an enterprise
62 zone or brownfield area that increases operations on a site
63 located within the same zone or area colocated with a commercial
64 or industrial operation owned by the same business or
65 organization under common control with the same business or
66 organization.

67 Section 2. Section 196.1995, Florida Statutes, is amended
68 to read:

69 (1) The board of county commissioners of any county or the
70 governing authority of any municipality shall call a referendum
71 within its total jurisdiction to determine whether its
72 respective jurisdiction may grant economic development ad
73 valorem tax exemptions under s. 3, Art. VII of the State
74 Constitution if:

COMMITTEE/SUBCOMMITTEE AMENDMENT

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75 (a) The board of county commissioners of the county or the
76 governing authority of the municipality votes to hold such
77 referendum; ~~or~~

78 (b) The board of county commissioners of the county or the
79 governing authority of the municipality receives a petition
80 signed by 10 percent of the registered electors of its
81 respective jurisdiction, which petition calls for the holding of
82 such referendum; or

83 (c) The board of county commissioners of a charter county
84 receives a petition or initiative signed by the required
85 percentage of registered electors in accordance with the
86 procedures established in the county's charter for the enactment
87 of ordinances or for approval of amendments of the charter, if
88 less than 10 percent, which petition or initiative calls for the
89 holding of such referendum.

90 (2) The ballot question in such referendum shall be in
91 substantially the following form:

92
93 Shall the board of county commissioners of this county (or the
94 governing authority of this municipality, or both) be
95 authorized to grant, pursuant to s. 3, Art. VII of the State
96 Constitution, property tax exemptions to new businesses and
97 expansions of existing businesses that are expected to create
98 new, full-time jobs in the county (or municipality, or both)?
99

100 _____ Yes-For authority to grant exemptions.

101 _____ No-Against authority to grant exemptions.
102

COMMITTEE/SUBCOMMITTEE AMENDMENT

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103 (3) The board of county commissioners or the governing
104 authority of the municipality that calls a referendum within its
105 total jurisdiction to determine whether its respective
106 jurisdiction may grant economic development ad valorem tax
107 exemptions may vote to limit the effect of the referendum to
108 authority to grant economic development tax exemptions for new
109 businesses and expansions of existing businesses located in an
110 enterprise zone or a brownfield area, as defined in s.
111 376.79(4). If an area nominated to be an enterprise zone
112 pursuant to s. 290.0055 has not yet been designated pursuant to
113 s. 290.0065, the board of county commissioners or the governing
114 authority of the municipality may call such referendum prior to
115 such designation; however, the authority to grant economic
116 development ad valorem tax exemptions does not apply until such
117 area is designated pursuant to s. 290.0065. The ballot question
118 in such referendum shall be in substantially the following form
119 and shall be used in lieu of the ballot question prescribed in
120 subsection (2):

121
122 Shall the board of county commissioners of this county (or the
123 governing authority of this municipality, or both) be
124 authorized to grant, pursuant to s. 3, Art. VII of the State
125 Constitution, property tax exemptions for new businesses and
126 expansions of existing businesses that ~~which~~ are located in an
127 enterprise zone or a brownfield area and that are expected to
128 create new, full-time jobs in the county (or municipality, or
129 both)?

130

COMMITTEE/SUBCOMMITTEE AMENDMENT

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131 _____ Yes—For authority to grant exemptions.

132 _____ No—Against authority to grant exemptions

133

134 (4) A referendum pursuant to this section may be called
135 only once in any 12-month period.

136 (5) Upon a majority vote in favor of such authority, the
137 board of county commissioners or the governing authority of the
138 municipality, at its discretion, by ordinance may exempt from ad
139 valorem taxation up to 100 percent of the assessed value of all
140 improvements to real property made by or for the use of a new
141 business and of all tangible personal property of such new
142 business, or up to 100 percent of the assessed value of all
143 added improvements to real property made to facilitate the
144 expansion of an existing business and of the net increase in all
145 tangible personal property acquired to facilitate such expansion
146 of an existing business, provided that the improvements to real
147 property are made or the tangible personal property is added or
148 increased on or after the day the ordinance is adopted. However,
149 if the authority to grant exemptions is approved in a referendum
150 in which the ballot question contained in subsection (3) appears
151 on the ballot, the authority of the board of county
152 commissioners or the governing authority of the municipality to
153 grant exemptions is limited solely to new businesses and
154 expansions of existing businesses that are located in an
155 enterprise zone or brownfield area. Property acquired to replace
156 existing property shall not be considered to facilitate a
157 business expansion. The exemption applies only to taxes levied
158 by the respective unit of government granting the exemption. The

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159 exemption does not apply, however, to taxes levied for the
160 payment of bonds or to taxes authorized by a vote of the
161 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
162 Constitution. Any such exemption shall remain in effect for up
163 to 10 years with respect to any particular facility, regardless
164 of any change in the authority of the county or municipality to
165 grant such exemptions. The exemption shall not be prolonged or
166 extended by granting exemptions from additional taxes or by
167 virtue of any reorganization or sale of the business receiving
168 the exemption.

169 (6) With respect to a new business as defined by s.
170 196.012(15)(c), the municipality annexing the property on which
171 the business is situated may grant an economic development ad
172 valorem tax exemption under this section to that business for a
173 period that will expire upon the expiration of the exemption
174 granted by the county. If the county renews the exemption under
175 subsection (7), the municipality may also extend its exemption.
176 A municipal economic development ad valorem tax exemption
177 granted under this subsection may not extend beyond the duration
178 of the county exemption.

179 (7) The authority to grant exemptions under this section
180 expires 10 years after the date such authority was approved in
181 an election, but such authority may be renewed for subsequent
182 10-year periods if each 10-year renewal is approved in a
183 referendum called and held pursuant to this section.

184 (8) Any person, firm, or corporation which desires an
185 economic development ad valorem tax exemption shall, in the year
186 the exemption is desired to take effect, file a written

Amendment No.

187 application on a form prescribed by the department with the
188 board of county commissioners or the governing authority of the
189 municipality, or both. The application shall request the
190 adoption of an ordinance granting the applicant an exemption
191 pursuant to this section and shall include the following
192 information:

193 (a) The name and location of the new business or the
194 expansion of an existing business;

195 (b) A description of the improvements to real property for
196 which an exemption is requested and the date of commencement of
197 construction of such improvements;

198 (c) A description of the tangible personal property for
199 which an exemption is requested and the dates when such property
200 was or is to be purchased;

201 (d) Proof, to the satisfaction of the board of county
202 commissioners or the governing authority of the municipality,
203 that the applicant is a new business or an expansion of an
204 existing business, as defined in s. 196.012(15) or (16); and

205 (e) Other information deemed necessary or appropriate by
206 the department, county, or municipality.

207 (9) Before it takes action on the application, the board of
208 county commissioners or the governing authority of the
209 municipality shall deliver a copy of the application to the
210 property appraiser of the county. After careful consideration,
211 the property appraiser shall report the following information to
212 the board of county commissioners or the governing authority of
213 the municipality:

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Bill No. HB 287 (2011)

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214 (a) The total revenue available to the county or
215 municipality for the current fiscal year from ad valorem tax
216 sources, or an estimate of such revenue if the actual total
217 revenue available cannot be determined;

218 (b) Any revenue lost to the county or municipality for the
219 current fiscal year by virtue of exemptions previously granted
220 under this section, or an estimate of such revenue if the actual
221 revenue lost cannot be determined;

222 (c) An estimate of the revenue which would be lost to the
223 county or municipality during the current fiscal year if the
224 exemption applied for were granted had the property for which
225 the exemption is requested otherwise been subject to taxation;
226 and

227 (d) A determination as to whether the property for which an
228 exemption is requested is to be incorporated into a new business
229 or the expansion of an existing business, as defined in s.
230 196.012(15) or (16), or into neither, which determination the
231 property appraiser shall also affix to the face of the
232 application. Upon the request of the property appraiser, the
233 department shall provide to him or her such information as it
234 may have available to assist in making such determination.

235 (10) In considering any application for an exemption under
236 this section, the board of county commissioners or the governing
237 authority of the municipality must take into account the
238 following:

239 (a) the total number of net new jobs to be created by the
240 applicant;

241 (b) the average wage of the new jobs;

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 287 (2011)

Amendment No.

- 242 (c) the capital investment to be made by the applicant;
243 (d) the type of business or operation and whether it
244 qualifies as a targeted industry as may be identified from time
245 to time by the board of county commissioners or the governing
246 authority of the municipality;
247 (e) the environmental impact of the proposed business or
248 operation;
249 (f) the extent to which the applicant intends to source its
250 supplies and materials within the applicable jurisdiction; and
251 (g) any other economic-related characteristics or criteria
252 deemed necessary by the board of county commissioners or the
253 governing authority of the municipality.
254 (11) An ordinance granting an exemption under this section
255 shall be adopted in the same manner as any other ordinance of
256 the county or municipality and shall include the following:
257 (a) The name and address of the new business or expansion
258 of an existing business to which the exemption is granted;
259 (b) The total amount of revenue available to the county or
260 municipality from ad valorem tax sources for the current fiscal
261 year, the total amount of revenue lost to the county or
262 municipality for the current fiscal year by virtue of economic
263 development ad valorem tax exemptions currently in effect, and
264 the estimated revenue loss to the county or municipality for the
265 current fiscal year attributable to the exemption of the
266 business named in the ordinance;
267 (c) The period of time for which the exemption will remain
268 in effect and the expiration date of the exemption, which may be
269 any period up to 10 years; and

Amendment No.

270 (d) A finding that the business named in the ordinance
271 meets the requirements of s. 196.012(15) or (16).

272 (12) Upon approval of any application for an exemption
273 under this section the board of county commissioners or the
274 governing authority of the municipality may enter into a written
275 exemption agreement with the applicant covering such additional
276 details and related terms and conditions as may be deemed
277 necessary or appropriate by such board or governing authority,
278 which agreement shall not be inconsistent with the requirements
279 of this section or of applicable law.

280 Section 3. This act shall take effect July 1, 2011, and
281 shall apply only to exemptions from ad valorem taxation granted
282 pursuant to referenda held on or after July 1, 2011 under the
283 provisions of s. 196.1995(1), Florida Statutes.

284

285

286

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

287
288 Remove the entire title and insert:

289 An act relating to economic development; amending s.
290 196.012, F.S.; revising the definitions of the terms "new
291 business" and "expansion of an existing business";
292 providing for an average wage of a new job; providing
293 Qualified Target Industries for eligibility; amending s.
294 196.1995, F.S.; authorizing the board of county
295 commissioners of a charter county to call and hold a
296 referendum to determine whether to grant economic
297 development ad valorem tax exemptions if in receipt of a

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 287 (2011)

Amendment No.

298 petition signed by a percentage of electors as required by
299 the county charter; revising the language of ballot
300 questions relating to the authority to grant economic
301 development tax exemptions; specifying additional
302 information that must be included in a written application
303 requesting adoption of an ordinance granting an economic
304 development ad valorem tax exemption; specifying factors
305 for a board of county commissioners or governing authority
306 of a municipality to consider when deciding whether to
307 approve or reject applications for economic development tax
308 exemptions; limiting the allowable duration of an economic
309 development tax exemption granted by a county or municipal
310 ordinance; authorizing written tax exemption agreements
311 consistent with this act upon approval of a tax exemption
312 application; specifying that the written tax agreement must
313 require the applicant to report certain information at a
314 specific time before expiration of the exemption;
315 authorizing the board of county commissioners or the
316 governing authority of the municipality to revoke, in whole
317 or in part, the exemption under certain circumstances;
318 clarifying that certain ad valorem exemptions will be
319 provided pursuant to referendum; providing an effective
320 date.

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

CS/HJR 789 : Homestead Exemption/Senior Citizens

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)				X	
Total Yeas: 23		Total Nays: 0			

Appearances:

McCarty, Jess (Lobbyist) - Proponent
Miami-Dade County
111 NW 1st St
Miami FL 33128
Phone: (305)375-1634

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HJR 789 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER _____

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Nunez offered the following:

4 **Amendment (with ballot and title amendments)**

5 Remove lines 47-58 and insert:

6 (2) The legislature may, by general law, allow counties or
7 municipalities, for the purpose of their respective tax levies
8 and subject to the provisions of general law, to limit
9 assessments on homestead property subject to the additional
10 homestead tax exemption under Section 6(d) to the assessed value
11 of the property in the prior year if the just value of the
12 property is equal to or less than one hundred fifty percent of
13 the average just value of homestead property within the
14 respective county or municipality. The general law must allow
15 counties and municipalities to provide this limitation, by
16 ordinance adopted in the manner prescribed by general law, and
17 must specify the state agency designated to calculate the
18 average just value of homestead property within each county and
19 municipality and provide that such agency shall annually supply

Amendment No.

20 that information to each property appraiser. The calculation
21 shall be based on the prior year tax roll of each county.
22
23
24

25 -----
26 **B A L L O T A M E N D M E N T**

27 Remove lines 215-223 and insert:

28 counties and municipalities to limit the assessments of the
29 homesteads of persons receiving such additional exemption to the
30 assessed value of the property in the previous year if the just
31 value of the property is equal to or less than 150 percent of
32 the average just value of homestead property in the respective
33 county or municipality. As such, if authorized by a county or
34 municipality, these individuals will not be required to pay more
35 county or municipal ad valorem
36
37

38 -----
39 **T I T L E A M E N D M E N T**

40 Remove lines 4-5 and insert:

41 counties and municipalities to limit the assessed value of the
42 homesteads of certain low-income senior citizens.

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

CS/HB 1141 : Ad Valorem Tax Exemption for Deployed Servicemembers

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)				X	
Total Yeas: 23		Total Nays: 0			

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1141 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<u>7</u>	(Y)N
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Steube offered the following:

3
4 **Amendment (with title amendment)**

5 Remove lines 48-86 and insert:

6 2001;

7 (b) Operation Iraqi Freedom, which began on March 19,
8 2003, and ended on August 31, 2010; or

9 (c) Operation New Dawn, which began on September 1, 2010.

10
11 The Department of Revenue shall notify all property appraisers
12 and tax collectors in this state of the designated military
13 operations.

14 (3) By January 15 of each year, the Department of Military
15 Affairs shall submit to the President of the Senate, the Speaker
16 of the House of Representatives, and the tax committees of each
17 house of the Legislature a report of all known and unclassified
18 military operations outside the continental United States,
19 Alaska, or Hawaii for which servicemembers based in the

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20 continental United States have been deployed during the previous
21 calendar year. The report must include:

22 (a) The official and common names of the military
23 operations;

24 (b) The general location and purpose of each military
25 operation;

26 (c) The date each military operation commenced; and

27 (d) The date each military operation terminated, unless
28 the operation is ongoing.

29 (4) The amount of the exemption is equal to the taxable
30 value of the homestead of the servicemember on January 1 of the
31 year in which the exemption is sought multiplied by the number
32 of days that the servicemember was on a qualifying deployment in
33 the preceding calendar year and divided by the number of days in
34 that year.

35 (5) (a) An eligible servicemember who seeks to claim the
36 additional tax exemption as provided in this section must file
37 an application for exemption with the property appraiser on or
38 before March 1 of the year following the year of the qualifying
39 deployment. The application for the exemption must be made on a
40 form prescribed by the department and furnished by the property
41 appraiser. The form must require a servicemember to include or
42 attach proof of a qualifying deployment, the dates of that
43 deployment, and other information necessary to verify
44 eligibility for and the amount of the exemption.

45 (b) An application may be filed on behalf of an eligible
46 servicemember by his or her spouse if the homestead property to
47 which the exemption applies is held by the entireties or jointly

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48 with the right of survivorship, by a person who has been
49 designated by the servicemember to take actions on his or her
50 behalf pursuant to chapter 709, or by the personal
51 representative of the servicemember's estate.

52

53

54

55

56

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

57

Between lines 19 and 20, insert:

58

allowing specified persons to apply to the property appraiser to

59

receive the exemption on behalf of the servicemember;

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

CS/HB 1145 : Greyhound Racing

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.			X		
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant		X			
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)		X			
	Total Yeas: 21	Total Nays: 2			

Appearances:

Dunbar, Marc (Lobbyist) - Opponent
Gulfstream Park Racing Association, Inc
215 South Monroe Street
Tallahassee FL 32301
Phone: (850)222-3533

Theil, Carey (Lobbyist) - Proponent
GREY2K USA
PO Box 442117
Somerville MA 2144
Phone: (866)247-3925

Hobgood, Jennifer (Lobbyist) - Information Only
Humane Society of the United States, The
1624 Metropolitan Circle, Suite B
Tallahassee FL 32308
Phone: (850)386-3435

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

Alves, James (Lobbyist) - Opponent
Florida Greyhound Assoc.
853 Pine Forest Trail
Port Orange FL 32127
Phone: 386-878-1942

Todd Byers - Opponent
Florida Greyhound Assoc.
1170 Forrestwood Street
Daytona Beach FL 32119
Phone: 386-299-4162

Maury, Ramon (Lobbyist) - Opponent
Florida Greyhound Association
574 East College Avenue
Tallahassee FL 32301
Phone: (850)222-1568

Warren, Bill (Lobbyist) - Opponent
Florida Family Action
Post Office Box 10626
Tallahassee Florida 32806
Phone: 850-567-8143

Rutledge, Gary (Lobbyist) - Information Only
WCKC, Derby Lane, Sarasota
641 Forest Lair
Tallahassee FL 32312
Phone: (850)681-6788

Cory, Jack (Lobbyist) - Opponent
Florida Greyhound Association
110 East College Avenue
Tallahassee FL
Phone: (850)893-0995

Bunkley, William (Lobbyist) - Opponent
Florida Baptist Convention
1639 Jaclif Ct
Tallahassee FL 32308
Phone: (813)264-2977

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1145 (2011)

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COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION ✓ (Y) (N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER _____

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Young offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6
7 Section 1. Subsection (11) of section 550.002, Florida
8 Statutes, is amended to read:

9 550.002 Definitions.—As used in this chapter, the term:

10 (11) "Full schedule of live racing or games" means, for a
11 greyhound or jai alai permitholder, the conduct of a combination
12 of at least 100 live evening or matinee performances during the
13 preceding year; for a permitholder who has a converted permit or
14 filed an application on or before June 1, 1990, for a converted
15 permit, the conduct of a combination of at least 100 live
16 evening and matinee wagering performances during either of the 2
17 preceding years; for a jai alai permitholder who does not
18 operate slot machines in its pari-mutuel facility, who has
19 conducted at least 100 live performances per year for at least

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20 10 years after December 31, 1992, and whose handle on live jai
21 alai games conducted at its pari-mutuel facility has been less
22 than \$4 million per state fiscal year for at least 2 consecutive
23 years after June 30, 1992, the conduct of a combination of at
24 least 40 live evening or matinee performances during the
25 preceding year; for a jai alai permitholder who operates slot
26 machines in its pari-mutuel facility, the conduct of a
27 combination of at least 150 performances during the preceding
28 year; for a harness permitholder, the conduct of at least 100
29 live regular wagering performances during the preceding year;
30 for a quarter horse permitholder at its facility unless an
31 alternative schedule of at least 20 live regular wagering
32 performances is agreed upon by the permitholder and either the
33 Florida Quarter Horse Racing Association or the horsemen's
34 association representing the majority of the quarter horse
35 owners and trainers at the facility and filed with the division
36 along with its annual date application, in the 2010-2011 fiscal
37 year, the conduct of at least 20 regular wagering performances,
38 in the 2011-2012 and 2012-2013 fiscal years, the conduct of at
39 least 30 live regular wagering performances, and for every
40 fiscal year after the 2012-2013 fiscal year, the conduct of at
41 least 40 live regular wagering performances; for a quarter horse
42 permitholder leasing another licensed racetrack, the conduct of
43 160 events at the leased facility; and for a thoroughbred
44 permitholder, the conduct of at least 40 live regular wagering
45 performances during the preceding year. For a permitholder which
46 is restricted by statute to certain operating periods within the
47 year when other members of its same class of permit are

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48 authorized to operate throughout the year, the specified number
49 of live performances which constitute a full schedule of live
50 racing or games shall be adjusted pro rata in accordance with
51 the relationship between its authorized operating period and the
52 full calendar year and the resulting specified number of live
53 performances shall constitute the full schedule of live games
54 for such permitholder and all other permitholders of the same
55 class within 100 air miles of such permitholder. A live
56 performance must consist of no fewer than eight races or games
57 conducted live for each of a minimum of three performances each
58 week at the permitholder's licensed facility under a single
59 admission charge. Notwithstanding any other provision of law,
60 beginning with the 2011-2012 fiscal year, there shall be no
61 minimum requirement of live performances for greyhound
62 permitholders.

63 Section 2. Subsection (1) of section 550.01215, Florida
64 Statutes, is amended to read:

65 550.01215 License application; periods of operation; bond,
66 conversion of permit.—

67 (1) Each permitholder shall annually, during the period
68 between December 15 and January 4, file in writing with the
69 division its application for a license to conduct pari-mutuel
70 wagering activities performances during the next state fiscal
71 year. Each application requesting live performances, if any,
72 shall specify the number, dates, and starting times of all
73 performances which the permitholder intends to conduct. It shall
74 also specify which performances will be conducted as charity or
75 scholarship performances. In addition, each application for a

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76 license shall include, for each permitholder which elects to
77 operate a cardroom, the dates and periods of operation the
78 permitholder intends to operate the cardroom or, for each
79 thoroughbred permitholder which elects to receive or rebroadcast
80 out-of-state races after 7 p.m., the dates for all performances
81 which the permitholder intends to conduct. Permitholders may
82 ~~shall be entitled to~~ amend their applications through February
83 28 or, for applications by greyhound permitholders relating to
84 the 2011-2012 fiscal year, through August 31, 2011.

85 Section 3. Paragraph (b) of subsection (14) of section
86 550.054, Florida Statutes, is amended to read:

87 550.054 Application for permit to conduct pari-mutuel
88 wagering.-

89 (14)

90 (b) The division, upon application from the holder of a
91 jai alai permit meeting all conditions of this section, shall
92 convert the permit and shall issue to the permitholder a permit
93 to conduct greyhound racing. ~~A permitholder of a permit~~
94 ~~converted under this section shall be required to apply for and~~
95 ~~conduct a full schedule of live racing each fiscal year to be~~
96 ~~eligible for any tax credit provided by this chapter.~~ The holder
97 of a permit converted pursuant to this subsection or any holder
98 of a permit to conduct greyhound racing located in a county in
99 which it is the only permit issued pursuant to this section who
100 operates at a leased facility pursuant to s. 550.475 may move
101 the location for which the permit has been issued to another
102 location within a 30-mile radius of the location fixed in the
103 permit issued in that county, provided the move does not cross

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104 the county boundary and such location is approved under the
105 zoning regulations of the county or municipality in which the
106 permit is located, and upon such relocation may use the permit
107 for the conduct of pari-mutuel wagering and the operation of a
108 cardroom. The provisions of s. 550.6305(9)(d) and (f) shall
109 apply to any permit converted under this subsection and shall
110 continue to apply to any permit which was previously included
111 under and subject to such provisions before a conversion
112 pursuant to this section occurred.

113 Section 4. Paragraph (b) of subsection (1) of section
114 550.0951, Florida Statutes, is amended to read:

115 550.0951 Payment of daily license fee and taxes;
116 penalties.—

117 (1)

118 (b) Each permitholder that cannot utilize the full amount
119 of the exemption of \$360,000 or \$500,000 provided in s.
120 550.09514(1) or the daily license fee credit provided in this
121 section may, at any time after notifying the division in
122 writing, ~~elect once per state fiscal year~~ on a form provided by
123 the division, ~~to~~ transfer such exemption or credit or any
124 portion thereof to any greyhound permitholder which acts as a
125 host track to such permitholder for the purpose of intertrack
126 wagering. Notwithstanding any other provision of law, the
127 exemption of \$360,000 or \$500,000 under s. 550.09514(1) for each
128 greyhound permitholder that conducted live racing before July 1,
129 2011, but subsequently elects not to conduct live racing during
130 a fiscal year shall be pooled, and each greyhound permitholder
131 conducting a full schedule of live racing during a fiscal year

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132 shall be entitled to an additional tax credit in an amount equal
133 to the product of the respective permitholder's percentage share
134 of live and intertrack wagering handle under subsection (3)
135 during the preceding fiscal year and the total value of tax
136 credits available in the pool. Once an election to transfer such
137 exemption or credit is filed with the division, it shall not be
138 rescinded. The division shall disapprove the transfer when the
139 amount of the exemption or credit or portion thereof is
140 unavailable to the transferring permitholder for any reason,
141 including being unavailable because the transferring
142 permitholder did not conduct at least 100 live performances of
143 at least eight races during the fiscal year, or when the
144 permitholder who is entitled to transfer the exemption or credit
145 or who is entitled to receive the exemption or credit owes taxes
146 to the state pursuant to a deficiency letter or administrative
147 complaint issued by the division. Upon approval of the transfer
148 by the division, the transferred tax exemption or credit shall
149 be effective for the first performance of the next payment
150 period as specified in subsection (5). The exemption or credit
151 transferred to such host track may be applied by such host track
152 against any taxes imposed by this chapter or daily license fees
153 imposed by this chapter. The greyhound permitholder host track
154 to which such exemption or credit is transferred shall reimburse
155 such permitholder the exact monetary value of such transferred
156 exemption or credit as actually applied against the taxes and
157 daily license fees of the host track. The division shall ensure
158 that all transfers of exemption or credit are made in accordance
159 with this subsection and shall have the authority to adopt rules

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160 to ensure the implementation of this section.

161 Section 5. Paragraphs (b), (c), and (e) of subsection (2)
162 of section 550.09514, Florida Statutes, are amended to read:

163 550.09514 Greyhound dogracing taxes; purse requirements.—

164 (2)

165 (b) Except as otherwise set forth herein, in addition to
166 the minimum purse percentage required by paragraph (a), each
167 permitholder conducting live racing during a fiscal year shall
168 pay as purses an annual amount equal to 75 percent of the daily
169 license fees paid by each permitholder for the 1994-1995 fiscal
170 year. This purse supplement shall be disbursed weekly during the
171 permitholder's race meet in an amount determined by dividing the
172 annual purse supplement by the number of performances approved
173 for the permitholder pursuant to its annual license and
174 multiplying that amount by the number of performances conducted
175 each week. ~~For the greyhound permitholders in the county where~~
176 ~~there are two greyhound permitholders located as specified in s.~~
177 ~~550.615(6), such permitholders shall pay in the aggregate an~~
178 ~~amount equal to 75 percent of the daily license fees paid by~~
179 ~~such permitholders for the 1994-1995 fiscal year. These~~
180 ~~permitholders shall be jointly and severally liable for such~~
181 ~~purse payments.~~ The additional purses provided by this paragraph
182 must be used exclusively for purses other than stakes. The
183 division shall conduct audits necessary to ensure compliance
184 with this section.

185 (c)1. Each greyhound permitholder when conducting at least
186 three live performances during any week shall pay purses in that
187 week on wagers it accepts as a guest track on intertrack and

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188 simulcast greyhound races at the same rate as it pays on live
189 races. Each greyhound permitholder when conducting at least
190 three live performances during any week shall pay purses in that
191 week, at the same rate as it pays on live races, on wagers
192 accepted on greyhound races at a guest track which is not
193 conducting live racing and is located within the same market
194 area as the greyhound permitholder conducting at least three
195 live performances during any week.

196 2. Each host greyhound permitholder shall pay purses on
197 its simulcast and intertrack broadcasts of greyhound races to
198 guest facilities that are located outside its market area in an
199 amount equal to one quarter of an amount determined by
200 subtracting the transmission costs of sending the simulcast or
201 intertrack broadcasts from an amount determined by adding the
202 fees received for greyhound simulcast races plus 3 percent of
203 the greyhound intertrack handle at guest facilities that are
204 located outside the market area of the host and that paid
205 contractual fees to the host for such broadcasts of greyhound
206 races. For guest greyhound permitholders not conducting live
207 racing during a fiscal year and not subject to the purse
208 requirements of subparagraph 1., 3 percent of the greyhound
209 intertrack handle shall be paid to the host greyhound
210 permitholder for payment of purses at the host track.

211 (e) In addition to the purse requirements of paragraphs
212 (a)-(c), each greyhound permitholder shall pay as purses an
213 amount equal to one-third of the amount of the tax reduction on
214 live and simulcast handle applicable to such permitholder as a
215 result of the reductions in tax rates provided ~~by this act~~

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216 through the amendments to s. 550.0951(3) by chapter 2000-354,
217 Laws of Florida. With respect to intertrack wagering when the
218 host and guest tracks are greyhound permitholders not within the
219 same market area, an amount equal to the tax reduction
220 applicable to the guest track handle as a result of the
221 reduction in tax rates ~~rate~~ ~~provided by this act~~ through the
222 amendments ~~amendment~~ to s. 550.0951(3) by chapter 2000-354, Laws
223 of Florida, shall be distributed to the guest track, one-third
224 of which amount shall be paid as purses at those guest tracks
225 conducting live racing ~~the guest track~~. However, if the guest
226 track is a greyhound permitholder within the market area of the
227 host or if the guest track is not a greyhound permitholder, an
228 amount equal to such tax reduction applicable to the guest track
229 handle shall be retained by the host track, one-third of which
230 amount shall be paid as purses at the host track. These purse
231 funds shall be disbursed in the week received if the
232 permitholder conducts at least one live performance during that
233 week. If the permitholder does not conduct at least one live
234 performance during the week in which the purse funds are
235 received, the purse funds shall be disbursed weekly during the
236 permitholder's next race meet in an amount determined by
237 dividing the purse amount by the number of performances approved
238 for the permitholder pursuant to its annual license, and
239 multiplying that amount by the number of performances conducted
240 each week. The division shall conduct audits necessary to ensure
241 compliance with this paragraph.

242 Section 6. Subsection (1) of section 550.26165, Florida
243 Statutes, is amended to read:

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244 550.26165 Breeders' awards.—

245 (1) The purpose of this section is to encourage the
246 agricultural activity of breeding and training racehorses in
247 this state. Moneys dedicated in this chapter for use as
248 breeders' awards and stallion awards are to be used for awards
249 to breeders of registered Florida-bred horses winning horseraces
250 and for similar awards to the owners of stallions who sired
251 Florida-bred horses winning stakes races, if the stallions are
252 registered as Florida stallions standing in this state. Such
253 awards shall be given at a uniform rate to all winners of the
254 awards, shall not be greater than 20 percent of the announced
255 gross purse, and shall not be less than 15 percent of the
256 announced gross purse if funds are available. In addition, no
257 less than 17 percent nor more than 40 percent, as determined by
258 the Florida Thoroughbred Breeders' Association, of the moneys
259 dedicated in this chapter for use as breeders' awards and
260 stallion awards for thoroughbreds shall be returned pro rata to
261 the permitholders that generated the moneys for special racing
262 awards to be distributed by the permitholders to owners of
263 thoroughbred horses participating in prescribed thoroughbred
264 stakes races, nonstakes races, or both, all in accordance with a
265 written agreement establishing the rate, procedure, and
266 eligibility requirements for such awards entered into by the
267 permitholder, the Florida Thoroughbred Breeders' Association,
268 and the Florida Horsemen's Benevolent and Protective
269 Association, Inc., except that the plan for the distribution by
270 any permitholder located in the area described in s.
271 550.615 (8) ~~(9)~~ shall be agreed upon by that permitholder, the

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272 Florida Thoroughbred Breeders' Association, and the association
273 representing a majority of the thoroughbred racehorse owners and
274 trainers at that location. Awards for thoroughbred races are to
275 be paid through the Florida Thoroughbred Breeders' Association,
276 and awards for standardbred races are to be paid through the
277 Florida Standardbred Breeders and Owners Association. Among
278 other sources specified in this chapter, moneys for thoroughbred
279 breeders' awards will come from the 0.955 percent of handle for
280 thoroughbred races conducted, received, broadcast, or simulcast
281 under this chapter as provided in s. 550.2625(3). The moneys for
282 quarter horse and harness breeders' awards will come from the
283 breaks and uncashed tickets on live quarter horse and harness
284 racing performances and 1 percent of handle on intertrack
285 wagering. The funds for these breeders' awards shall be paid to
286 the respective breeders' associations by the permitholders
287 conducting the races.

288 Section 7. Section 550.475, Florida Statutes, is amended
289 to read:

290 550.475 Lease of pari-mutuel facilities by pari-mutuel
291 permitholders.—Holders of valid pari-mutuel permits for the
292 conduct of any jai alai games, dogracing, or thoroughbred and
293 standardbred horse racing in this state are entitled to lease
294 any and all of their facilities to any other holder of a same
295 class valid pari-mutuel permit for jai alai games, dogracing, or
296 thoroughbred or standardbred horse racing, when located within a
297 35-mile radius of each other; and such lessee is entitled to a
298 permit and license to operate its pari-mutuel wagering
299 activities ~~race-meet~~ or jai alai games at the leased premises.

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300 Section 8. Section 550.615, Florida Statutes, is amended
301 to read:

302 550.615 Intertrack wagering.—

303 (1) Any horserace permitholder licensed under this chapter
304 which has conducted a full schedule of live racing may, at any
305 time, receive broadcasts of horseraces and accept wagers on
306 horseraces conducted by horserace permitholders licensed under
307 this chapter at its facility.

308 (2) A Any track or fronton licensed under this chapter
309 that conducted a full schedule of live racing or games which in
310 the preceding year, or any greyhound permitholder that has held
311 an annual license to conduct pari-mutuel wagering activities in
312 each of the preceding 10 years or was converted pursuant to s.
313 550.054(14) conducted a full schedule of live racing is
314 qualified to, at any time, receive broadcasts of any class of
315 pari-mutuel race or game and accept wagers on such races or
316 games conducted by any class of permitholders licensed under
317 this chapter.

318 (3) If a permitholder elects to broadcast its signal to
319 any permitholder in this state, any permitholder that is
320 eligible to conduct intertrack wagering under the provisions of
321 ss. 550.615-550.6345 is entitled to receive the broadcast and
322 conduct intertrack wagering under this section; provided,
323 however, that the host track may require a guest track within 25
324 miles of another permitholder to receive in any week at least 60
325 percent of the live races that the host track is making
326 available on the days that the guest track is otherwise
327 operating live races or games. A host track may require a guest

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328 track not operating live races or games and within 25 miles of
329 another permitholder to accept within any week at least 60
330 percent of the live races that the host track is making
331 available. A person may not restrain or attempt to restrain any
332 permitholder that is otherwise authorized to conduct intertrack
333 wagering from receiving the signal of any other permitholder or
334 sending its signal to any permitholder.

335 (4) In no event shall any intertrack wager be accepted on
336 the same class of live races or games of any permitholder
337 without the written consent of such operating permitholders
338 conducting the same class of live races or games if the guest
339 track is within the market area of such operating permitholder.
340 A greyhound permitholder situated in an area described in
341 subsection (6) that accepts intertrack wagers on live greyhound
342 signals is not required to obtain the written consent required
343 by this subsection from any operating greyhound permitholder
344 within its market area.

345 (5) No permitholder within the market area of the host
346 track shall take an intertrack wager on the host track without
347 the consent of the host track.

348 (6) Notwithstanding the provisions of subsection (3), in
349 any area of the state where there are three or more horserace
350 permitholders within 25 miles of each other, intertrack wagering
351 between permitholders in said area of the state shall only be
352 authorized under the following conditions: Any permitholder,
353 other than a thoroughbred permitholder, may accept intertrack
354 wagers on races or games conducted live by a permitholder of the
355 same class or any harness permitholder located within such area

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356 and any harness permitholder may accept wagers on games
 357 conducted live by any jai alai permitholder located within its
 358 market area and from a jai alai permitholder located within the
 359 area specified in this subsection when no jai alai permitholder
 360 located within its market area is conducting live jai alai
 361 performances; any greyhound or jai alai permitholder may receive
 362 broadcasts of and accept wagers on any permitholder of the other
 363 class provided that a permitholder, other than the host track,
 364 of such other class is not operating a contemporaneous live
 365 performance within the market area.

366 ~~(7) In any county of the state where there are only two~~
 367 ~~permits, one for dogracing and one for jai alai, no intertrack~~
 368 ~~wager may be taken during the period of time when a permitholder~~
 369 ~~is not licensed to conduct live races or games without the~~
 370 ~~written consent of the other permitholder that is conducting~~
 371 ~~live races or games. However, if neither permitholder is~~
 372 ~~conducting live races or games, either permitholder may accept~~
 373 ~~intertrack wagers on horseraces or on the same class of races or~~
 374 ~~games, or on both horseraces and the same class of races or~~
 375 ~~games as is authorized by its permit.~~

376 ~~(7)(8) In any three contiguous counties of the state where~~
 377 ~~there are only three permitholders, all of which are greyhound~~
 378 ~~permitholders, If any greyhound permitholder leases the facility~~
 379 ~~of another greyhound permitholder for the purpose of conducting~~
 380 ~~all or any portion of the conduct of its live race meet pursuant~~
 381 ~~to s. 550.475, such lessee may conduct intertrack wagering at~~
 382 ~~its pre-lease permitted facility throughout the entire year,~~
 383 ~~including while its race live meet is being conducted at the~~

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384 leased facility, ~~if such permitholder has conducted a full~~
385 ~~schedule of live racing during the preceding fiscal year at its~~
386 ~~pre-lease permitted facility or at a leased facility, or~~
387 ~~combination thereof.~~

388 (8)~~(9)~~ In any two contiguous counties of the state in
389 which there are located only four active permits, one for
390 thoroughbred horse racing, two for greyhound dogracing, and one
391 for jai alai games, no intertrack wager may be accepted on the
392 same class of live races or games of any permitholder without
393 the written consent of such operating permitholders conducting
394 the same class of live races or games if the guest track is
395 within the market area of such operating permitholder.

396 (9)~~(10)~~ All costs of receiving the transmission of the
397 broadcasts shall be borne by the guest track; and all costs of
398 sending the broadcasts shall be borne by the host track.

399 Section 9. Paragraph (g) of subsection (9) of section
400 550.6305, Florida Statutes, is amended to read:

401 550.6305 Intertrack wagering; guest track payments;
402 accounting rules.—

403 (9) A host track that has contracted with an out-of-state
404 horse track to broadcast live races conducted at such out-of-
405 state horse track pursuant to s. 550.3551(5) may broadcast such
406 out-of-state races to any guest track and accept wagers thereon
407 in the same manner as is provided in s. 550.3551.

408 (g)1. Any thoroughbred permitholder which accepts wagers
409 on a simulcast signal must make the signal available to any
410 permitholder that is eligible to conduct intertrack wagering
411 under the provisions of ss. 550.615-550.6345.

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412 2. Any thoroughbred permitholder which accepts wagers on a
413 simulcast signal received after 6 p.m. must make such signal
414 available to any permitholder that is eligible to conduct
415 intertrack wagering under the provisions of ss. 550.615-
416 550.6345, including any permitholder located as specified in s.
417 550.615(6). Such guest permitholders are authorized to accept
418 wagers on such simulcast signal, notwithstanding any other
419 provision of this chapter to the contrary.

420 3. Any thoroughbred permitholder which accepts wagers on a
421 simulcast signal received after 6 p.m. must make such signal
422 available to any permitholder that is eligible to conduct
423 intertrack wagering under the provisions of ss. 550.615-
424 550.6345, including any permitholder located as specified in s.
425 550.615(8)~~(9)~~. Such guest permitholders are authorized to accept
426 wagers on such simulcast signals for a number of performances
427 not to exceed that which constitutes a full schedule of live
428 races for a quarter horse permitholder pursuant to s.
429 550.002(11), notwithstanding any other provision of this chapter
430 to the contrary, except that the restrictions provided in s.
431 550.615(8)~~(9)~~(a) apply to wagers on such simulcast signals.

432
433 No thoroughbred permitholder shall be required to continue to
434 rebroadcast a simulcast signal to any in-state permitholder if
435 the average per performance gross receipts returned to the host
436 permitholder over the preceding 30-day period were less than
437 \$100. Subject to the provisions of s. 550.615(4), as a condition
438 of receiving rebroadcasts of thoroughbred simulcast signals
439 under this paragraph, a guest permitholder must accept

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440 intertrack wagers on all live races conducted by all then-
441 operating thoroughbred permitholders.

442 Section 10. Paragraph (c) of subsection (4) of section
443 551.104, Florida Statutes, is amended to read:

444 551.104 License to conduct slot machine gaming.—

445 (4) As a condition of licensure and to maintain continued
446 authority for the conduct of slot machine gaming, the slot
447 machine licensee shall:

448 (c) Conduct no fewer than a full schedule of live racing
449 or games as defined in s. 550.002(11), except for holders of
450 greyhound permits, which have no live racing requirement. A
451 permitholder's responsibility to conduct such number of live
452 races or games shall be reduced by the number of races or games
453 that could not be conducted due to the direct result of fire,
454 war, hurricane, or other disaster or event beyond the control of
455 the permitholder.

456 Section 11. Subsections (2) and (4) of section 551.114,
457 Florida Statutes, are amended to read:

458 551.114 Slot machine gaming areas.—

459 (2) The slot machine licensee shall display pari-mutuel
460 races or games within the designated slot machine gaming areas
461 and offer patrons within the designated slot machine gaming
462 areas the ability to engage in pari-mutuel wagering on any live,
463 intertrack, and simulcast races conducted or offered to patrons
464 of the licensed facility.

465 (4) Designated slot machine gaming areas may be located
466 within the current live gaming facility or in an existing
467 building that must be contiguous and connected to the live

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468 gaming facility, if applicable. If a designated slot machine
469 gaming area is to be located in a building that is to be
470 constructed, that new building must be contiguous and connected
471 to the live gaming facility.

472 Section 12. Paragraphs (a) and (b) of subsection (5) and
473 paragraph (d) of subsection (13) of section 849.086, Florida
474 Statutes, are amended to read:

475 849.086 Cardrooms authorized.—

476 (5) LICENSE REQUIRED; APPLICATION; FEES.—No person may
477 operate a cardroom in this state unless such person holds a
478 valid cardroom license issued pursuant to this section.

479 (a) Only those persons holding a valid cardroom license
480 issued by the division may operate a cardroom. A cardroom
481 license may only be issued to a licensed pari-mutuel
482 permitholder and an authorized cardroom may only be operated at
483 the same facility at which the permitholder is authorized under
484 its valid pari-mutuel wagering permit to conduct pari-mutuel
485 wagering activities. An initial cardroom license shall be issued
486 to a pari-mutuel permitholder only after its facilities are in
487 place and after it conducts its first day of live racing or
488 games, or, for a greyhound permitholder, only after it has
489 conducted a full schedule of live racing in each of the
490 preceding 10 years or after it was converted pursuant to s.
491 550.054(14).

492 (b) After the initial cardroom license is granted, the
493 application for the annual license renewal shall be made in
494 conjunction with the applicant's annual application for its
495 pari-mutuel license. If a permitholder has operated a cardroom

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496 during any of the 3 previous fiscal years and fails to include a
497 renewal request for the operation of the cardroom in its annual
498 application for license renewal, the permitholder may amend its
499 annual application to include operation of the cardroom. Except
500 for greyhound permitholders, in order for a cardroom license to
501 be renewed the applicant must have requested, as part of its
502 pari-mutuel annual license application, to conduct at least 90
503 percent of the total number of live performances conducted by
504 such permitholder during either the state fiscal year in which
505 its initial cardroom license was issued or the state fiscal year
506 immediately prior thereto if the permitholder ran at least a
507 full schedule of live racing or games in the prior year. If the
508 application is for a harness permitholder cardroom, the
509 applicant must have requested authorization to conduct a minimum
510 of 140 live performances during the state fiscal year
511 immediately prior thereto. If more than one permitholder is
512 operating at a facility, each permitholder must have applied for
513 a license to conduct a full schedule of live racing. However, no
514 minimum number of requested or conducted live performances are
515 required in order for a greyhound permitholder to maintain or
516 renew a cardroom license.

(13) TAXES AND OTHER PAYMENTS.—

518 (d)1. Each greyhound and jai alai permitholder that
519 operates a cardroom facility shall use at least 4 percent of
520 such permitholder's cardroom monthly gross receipts to
521 supplement greyhound purses if live racing is conducted during a
522 fiscal year, or jai alai prize money, respectively, during the
523 permitholder's current or next ensuing pari-mutuel meet.

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524 2. Each thoroughbred and harness horse racing permitholder
525 that operates a cardroom facility shall use at least 50 percent
526 of such permitholder's cardroom monthly net proceeds as follows:
527 47 percent to supplement purses and 3 percent to supplement
528 breeders' awards during the permitholder's next ensuing racing
529 meet.

530 3. No cardroom license or renewal thereof shall be issued
531 to an applicant holding a permit under chapter 550 to conduct
532 pari-mutuel wagering meets of quarter horse racing unless the
533 applicant has on file with the division a binding written
534 agreement between the applicant and the Florida Quarter Horse
535 Racing Association or the association representing a majority of
536 the horse owners and trainers at the applicant's eligible
537 facility, governing the payment of purses on live quarter horse
538 races conducted at the licensee's pari-mutuel facility. The
539 agreement governing purses may direct the payment of such purses
540 from revenues generated by any wagering or gaming the applicant
541 is authorized to conduct under Florida law. All purses shall be
542 subject to the terms of chapter 550.

543 Section 13. This act shall take effect July 1, 2011.

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

548

Remove the entire title and insert:

549

A bill to be entitled

550

An act relating to greyhound racing; amending s. 550.002,

551

F.S., which defines the term "full schedule of live

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552 racing or games"; providing that a greyhound permitholder
553 shall not be required to conduct a minimum number of live
554 performances; amending s. 550.01215, F.S.; revising
555 requirements for an application for a license to conduct
556 performances; extending the period of time allowed to
557 amend certain applications; amending s. 550.054, F.S.;
558 removing a requirement for holders of certain converted
559 permits to conduct a full schedule of live racing to
560 qualify for certain tax credits; amending s. 550.0951,
561 F.S.; revising provisions for transfer by a permitholder
562 of a tax exemption or license fee credit to a greyhound
563 permitholder; establishing a tax credit pool; providing
564 for use of credits in the pool; amending s. 550.09514,
565 F.S.; revising purse requirements for greyhound racing
566 and provisions for payment of purses; amending s.
567 550.475, F.S., relating to lease of pari-mutuel
568 facilities by pari-mutuel permitholders; revising
569 terminology to conform to changes made by the act;
570 amending s. 550.615, F.S.; revising provisions for
571 intertrack wagering; amending ss. 550.26165 and 550.6305,
572 F.S.; conforming cross-references to changes made by the
573 act; amending s. 551.104, F.S.; revising a condition of
574 licensure for the conduct of slot machine gaming;
575 amending s. 551.114, F.S.; revising requirements for
576 designated slot machine gaming areas; amending s.
577 849.086, F.S.; revising requirements for initial and
578 renewal issuance of a cardroom license to a greyhound
579 permitholder; providing that no minimum number of

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580 requested or conducted live performances are required in
581 order for a greyhound permitholder to maintain or renew a
582 cardroom license; providing an effective date.

COMMITTEE MEETING REPORT

Finance & Tax Committee

4/12/2011 9:00:00AM

Location: Morris Hall (17 HOB)

HB 1351 : South Broward Drainage District, Broward County

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen	X				
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)				X	
Total Yeas: 23		Total Nays: 0			

Committee meeting was reported out: Tuesday, April 12, 2011 11:52:21AM