

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1891 Session of 2023

INTRODUCED BY CEPEDA-FREYTIZ, DALEY, ABNEY, KAZEEM, HILL-EVANS, MADDEN, BRENNAN, SANCHEZ, HOHENSTEIN, HANBIDGE, KHAN, PROBST, BELLMON, CIRESI, GREEN, O'MARA, CERRATO, POWELL, HARKINS, MERSKI AND FRANKEL, DECEMBER 8, 2023

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, OCTOBER 21, 2024

AN ACT

1 Establishing tourism improvement districts and tourism
2 improvement district management associations; and providing
3 for powers of counties, for powers of tourism improvement
4 district management associations, for dissolution of tourism
5 improvement district, for annual audit and report and for
6 applicability.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Short title.

10 This act shall be known and may be cited as the Tourism
11 Improvement District Act.

12 Section 2. Legislative findings and declarations.

13 The General Assembly finds and declares as follows:

14 (1) Existing tax rates in many counties are at or near
15 their statutory cap.

16 (2) The revenue derived from these taxes many times is
17 not sufficient to provide adequate tourism-enhancing
18 services.

1 (3) As a result, benefited businesses should be
2 authorized to create, where feasible and desired, assessment-
3 based tourism improvement districts and designated tourism
4 district management associations should initiate and
5 administer programs to promote and enhance tourism within the
6 district, as approved by a county.

7 (4) Counties should be given the broadest possible
8 discretion in establishing, by local ordinance, the type of
9 assessment-based programs most consistent with tourism
10 business needs, goals and objectives, as determined and
11 expressed by benefited business owners in the designated
12 tourism improvement district.

13 (5) This act is intended only to supplement and enhance
14 revenue for tourism activities and is not intended to
15 supplant or offset revenue from existing county ordinances
16 that assess hotels.

17 Section 3. Definitions.

18 The following words and phrases when used in this act shall
19 have the meanings given to them in this section unless the
20 context clearly indicates otherwise:

21 "Authority." A body politic and corporate, created under 53
22 Pa.C.S. Ch. 56 (relating to municipal authorities).

23 "Benefited business." A hotel, as defined under section 209
24 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
25 Reform Code of 1971, that is located within a tourism
26 improvement district and benefits from tourism improvement
27 district activities based on a rational nexus test.

28 "County." A county located within this Commonwealth.

29 "Nonprofit corporation." A legal entity that is incorporated
30 in this Commonwealth and specifies in its charter or bylaws that

1 no part of the net earnings may benefit a private shareholder or
2 individual holding an interest in the entity.

3 "Rational nexus test." The legal principle that requires
4 that there is a rational, definable benefit which accrues to a
5 business owner assessed a special assessment fee for the benefit
6 of a tourism improvement district created under this act.

7 "Service area." The area within the boundaries of a tourism
8 improvement district in which a tourism improvement district
9 management association provides tourism activities. The term
10 also includes the area outside of the tourism improvement
11 district where services are being provided by the tourism
12 improvement district management association under contract.

13 "Special assessment fee." The fee assessed on benefited
14 businesses levied by the county establishing a tourism
15 improvement district for the purposes of providing tourism
16 activities.

17 "Substantial amendment." An amendment to a preliminary plan
18 or an amendment to a final plan that does any of the following:

19 (1) Removes or adds tourism activities to be provided in
20 a tourism improvement district.

21 (2) Increases expenditures affecting more than 25% of
22 the total tourism improvement district management
23 association's budget for the fiscal year.

24 (3) Incurs increased indebtedness.

25 (4) Changes the assessment fee structure levied on
26 benefited business owners.

27 (5) Changes the tourism improvement district management
28 association that provides tourism activities within the
29 tourism improvement district.

30 (6) Changes the tourism improvement district's service

1 area boundary.

2 (7) INCREASES THE NUMBER OF BENEFITED BUSINESSES WITHIN <--
3 THE TOURISM IMPROVEMENT DISTRICT'S SERVICE AREA BOUNDARY.

4 "Sunset provision." A provision in a tourism improvement
5 district plan establishing a tourism improvement district that
6 provides for the automatic termination of the tourism
7 improvement district on a date specified in the tourism
8 improvement district plan and in the county ordinance
9 establishing the tourism improvement district.

10 "Total room inventory." The cumulative number of rooms
11 available for occupancy across the benefited business within a
12 tourism improvement district.

13 "Tourism activities." An activity or service that provides a
14 benefit to benefited businesses, including any of the following:

15 (1) Marketing, sales, event promotion and other
16 promotional programs designed to increase tourism in a
17 tourism improvement district.

18 (2) Funding of special events designed to increase
19 tourism in a tourism improvement district.

20 (3) Destination product development activities designed
21 to improve the visitor experience in a tourism improvement
22 district.

23 (4) The personnel and administrative support necessary
24 to provide tourism activities.

25 (5) Any other activity, service or improvement that is
26 designed to increase tourism in a tourism improvement
27 district.

28 "Tourism improvement district" or "TID." A geographical area
29 composed of benefited businesses AS PROPOSED IN A TOURISM <--
30 IMPROVEMENT DISTRICT PLAN AND APPROVED BY A COUNTY ORDINANCE.

1 "Tourism improvement district management association" or
2 "TIDMA." The governing body that oversees the management of
3 tourism improvement districts in a county.

4 "Tourism improvement district plan." The strategic plan for
5 tourism activities within a tourism improvement district
6 approved by a tourism improvement district management
7 association.

8 Section 4. Establishment of tourism improvement districts.

9 (a) Establishment.--A benefited business may petition and
10 present a preliminary plan to the county to establish a TID in
11 the county.

12 (b) Specific procedures.--

13 (1) At least 30 days prior to the first public hearing
14 required under paragraph (2), the following shall be provided
15 by the county TO THE EXTENT REASONABLY PRACTICAL to each <--
16 benefited business located in the proposed TID via the United
17 States Postal Service to the address from which PROPERTY <--
18 taxes are remitted:

19 (i) A copy of the petition.

20 (ii) A summary of the preliminary plan as presented
21 by the petitioning benefited business.

22 (iii) Objection procedures.

23 (iv) Amendment procedures.

24 (v) The date, location and time of the public
25 hearing.

26 (2) No sooner than 30 days from the mailing of the
27 information under paragraph (1), the county shall hold a
28 public hearing for the purpose of receiving public comment on
29 the preliminary plan for a proposed TID from benefited
30 businesses or their authorized representatives. Notice of the

1 ~~hearing shall be published at least 10 days prior to the~~ <--
2 ~~hearing in at least one newspaper having a general~~
3 ~~circulation in the proposed TID. The notice of the hearing~~
4 ~~shall also be published at least 30 days prior to the hearing~~
5 ~~on the county's publicly accessible Internet website. A~~
6 ~~county may not vote on the ordinance to establish a TID until~~
7 ~~a public hearing is held.~~ COMPLY WITH 65 PA.C.S. CH. 7 <--
8 (RELATING TO OPEN MEETINGS).

9 (3) Objections to the proposed TID may be filed by
10 benefited businesses or their authorized representatives. The
11 following apply:

12 (i) Objections shall be in writing, signed by the
13 benefited business owner or an authorized representative,
14 and identify the address of the benefited business for
15 which the objection is being made.

16 (ii) Objections must be filed in the office of the
17 chief clerk of the county in which the TID is being
18 proposed no later than three days prior to a vote by the
19 county on the ordinance establishing a TID.

20 (iii) If benefited businesses that make up 40% of
21 the total room inventory within the proposed TID file
22 objections, the county shall be prohibited from enacting
23 the ordinance establishing the TID.

24 (c) Contents of preliminary plan.--The preliminary plan
25 shall include all of the following:

26 (1) A map indicating the boundaries of the proposed TID.

27 (2) A written report containing the following
28 information relating to the proposed TID:

29 (i) The name.

30 (ii) A detailed description of the service areas.

1 (iii) A list of proposed tourism activities and
2 their estimated cost.

3 (iv) A proposed budget for the first fiscal year,
4 including:

5 (A) personnel and administration, INCLUDING A <--
6 REIMBURSEMENT TO THE COUNTY FOR THE MAILING OF A
7 NOTICE REQUIRED UNDER THIS ACT; and

8 (B) tourism activities.

9 (v) A proposed plan for the use of funds for the
10 upcoming five years.

11 (vi) The proposed revenue sources for financing all
12 proposed tourism activities.

13 (vii) The estimated time for implementation and
14 completion of all proposed tourism activities.

15 (viii) A statement identifying the TIDMA that will
16 govern and administer the PROPOSED TID, including: <--

17 (A) the number of TIDMA board members;

18 (B) board member terms;

19 (C) initial TIDMA board member term structure;

20 (D) initial TIDMA board member appointees; and

21 (E) the process for filling TIDMA board member
22 vacancies.

23 (ix) The method for determining the amount of the
24 special assessment fee to be levied, ~~including an~~ <--
25 ~~exemption based upon the minimum number of rooms~~
26 ~~maintained~~ WITHIN THE PROPOSED TID. <--

27 (3) ~~Draft~~ DRAFTS OF agreements between the county and <--
28 THE TIDMA that include the following: <--

29 (i) specifies their respective duties and
30 responsibilities of the county and the TIDMA;

1 (ii) requires the county to maintain the same level
2 of county programs and services provided within the
3 proposed TID RELATED TO TOURISM after TID designation as <--
4 before TID designation;

5 (iii) permits the county to include in the agreement
6 and in the county ordinance establishing the TID a sunset
7 provision of no less than five years for renewal of the
8 agreement; and

9 (iv) requires that the county be responsible for the
10 collection of all special assessment fees levied within
11 the proposed TID. The county may collect an
12 administrative fee that shall not exceed 4% of the
13 assessment collected in any calendar year.

14 (d) Final plan.--Prior to the establishment of a PROPOSED <--
15 TID, the county shall provide the final plan to the office of
16 the chief clerk for the county. The final plan shall incorporate
17 amendments made to the preliminary plan based on comments from
18 benefited business owners or their authorized representatives
19 provided at the public hearings or at some other time PRIOR TO <--
20 APPROVAL OF THE FINAL PLAN. At least 30 days prior to the vote
21 by the county on the ordinance establishing the TID, the county
22 shall make the final plan available on the county's publicly
23 accessible Internet website.

24 (e) Additional public hearing for substantial amendment to
25 preliminary plan.--Before voting on the ordinance establishing
26 the PROPOSED TID, the county shall hold at least one public <--
27 hearing for the purpose of receiving public comment on a
28 substantial amendment to the preliminary plan and contained in
29 the final plan. Notice of the hearing shall ~~be advertised at~~ <--
30 ~~least 10 days prior to the hearing in at least one newspaper~~

1 ~~having a general circulation in the proposed TID and shall be~~
2 ~~published at least 30 days prior to the hearing on the county's~~
3 ~~publicly accessible Internet website. Notice of the hearing~~
4 ~~shall be provided to each benefited business via the United~~
5 ~~States Postal Service to the address from which taxes are~~
6 ~~remitted. At least 30 days prior to the vote by the county on~~
7 ~~the ordinance establishing a TID, the county shall make the~~
8 ~~final plan available on its publicly accessible Internet~~
9 ~~website.~~ COMPLY WITH 65 PA.C.S. CH. 7. NOTICE OF THE HEARING <--
10 SHALL ALSO BE PROVIDED TO EACH BENEFITED BUSINESS IN THE
11 PROPOSED TID VIA THE UNITED STATES POSTAL SERVICE TO THE EXTENT
12 REASONABLY PRACTICAL TO THE ADDRESS FROM WHICH PROPERTY TAXES
13 ARE REMITTED.

14 (f) Amendments to approved final plan.--The following shall
15 apply to amendments to an approved final plan:

16 (1) ~~The final plan may be amended by the TIDMA after the~~ <--
17 ~~establishment of a TID upon the recommendation of a two-~~
18 ~~thirds supermajority of the TIDMA board.~~ A substantial
19 amendment to the final plan may only be proposed by a TIDMA
20 to a county upon the recommendation of a two-thirds
21 supermajority of the TIDMA board.

22 (2) A substantial amendment to the final plan shall only
23 be adopted by a county following the submission of the
24 proposed substantial amendment by a TIDMA and completion of
25 all of the following:

26 (i) At least 30 days prior to the vote on the
27 substantial amendment to the final plan, the county shall
28 hold at least one public hearing for the purpose of
29 receiving public comment on the substantial amendment to
30 the final plan. ~~At least 10 days prior to the public~~ <--

1 ~~hearing, the county shall provide notice of the hearing~~
2 ~~in at least one newspaper having a general circulation in~~
3 ~~the TID. The notice shall specify the time and the place~~
4 ~~of the hearing and the substantial amendments to be~~
5 ~~considered. The notice shall be published on the county's~~
6 ~~publicly accessible Internet website at least 30 days~~
7 ~~prior to the date of the hearing. Notice of the hearing~~
8 ~~shall be provided to each benefited business via the~~
9 ~~United States Postal Service to the address from which~~
10 ~~taxes are remitted.~~ NOTICE OF THE HEARING SHALL COMPLY <--
11 WITH 65 PA.C.S. CH. 7. NOTICE OF THE HEARING SHALL BE
12 PROVIDED TO EACH BENEFITED BUSINESS IN THE TID VIA THE
13 UNITED STATES POSTAL SERVICE TO THE EXTENT REASONABLY
14 PRACTICAL TO THE ADDRESS FROM WHICH PROPERTY TAXES ARE
15 REMITTED.

16 (ii) For changes to a TID's service area boundary,
17 each benefited business proposed to be added to the TID
18 shall be notified at least 30 days prior to the public
19 hearing provided for under subparagraph (i). The notice
20 shall be provided via the United States Postal Service to
21 the address from which PROPERTY taxes are remitted. The <--
22 notice shall contain the date, time and location of the
23 public hearing and INSTRUCTIONS ON HOW TO ACCESS a copy <--
24 of the final approved plan and proposed substantial
25 amendment. AT THE COUNTY'S DISCRETION, THE COUNTY MAY ADD <--
26 A PHYSICAL COPY OF THE FINAL PLAN AND PROPOSED
27 SUBSTANTIAL AMENDMENT TO THE NOTICE.

28 (iii) Objections to the proposed substantial
29 amendment to the final plan may be filed by benefited
30 businesses or their authorized representatives located

1 within the TID and the proposed expanded TID service area
2 boundary. The following apply:

3 (A) Objections shall be in writing, signed by
4 the benefited business owner or an authorized
5 representative and identify the address of the
6 benefited business for which the objection is being
7 made.

8 (B) Objections must be filed in the office of
9 the chief clerk of the county in which the TID is
10 being proposed no later than three days prior to a
11 vote by the county on the substantial amendment to
12 the final plan.

13 (C) If benefited businesses that make up 40% of
14 the total room inventory within the proposed TID or
15 the proposed expanded TID service area boundary file
16 objections, the county shall be prohibited from
17 adopting the substantial amendment to the final plan.

18 (iv) Within 30 days from the public hearing provided
19 under subparagraph (i), the county may approve or
20 disapprove the substantial amendment to the final plan.

21 If approved, the substantial amendment to the final plan
22 shall take effect upon the date of the approval IF NOT <--
23 OTHERWISE SPECIFIED IN THE FINAL PLAN.

24 Section 5. Powers of counties.

25 Each county shall have the power to:

26 (1) Establish within the county an area or areas
27 designated as a TID. The following shall apply to the
28 establishment of a TID:

29 (i) A county may establish multiple TIDs within the
30 boundaries of the county.

1 (ii) A county may establish a TID that only includes
2 certain classifications of benefited businesses, <--
3 INCLUDING TOTAL ROOM INVENTORY.

4 (iii) A benefited business may not be included in
5 any subsequently formed TIDs.

6 (iv) A county may levy a special assessment fee on
7 benefited businesses for the purpose of providing tourism
8 activities AS SPECIFIED IN THE FINAL PLAN. The formula <--
9 for determining the fee shall be SPECIFIED IN THE FINAL <--
10 PLAN AND based on benefit to the benefited businesses and
11 may include a formula based on a percentage of gross
12 rental revenue or a fixed rate per occupied room per
13 night. Each benefited business paying a special
14 assessment fee must benefit directly or indirectly from
15 tourism activities provided by the TIDMA within the TID.
16 EACH BENEFITED BUSINESS PAYING A SPECIAL ASSESSMENT FEE <--
17 SHALL COLLECT AND REMIT THE FEE TO THE COUNTY AS
18 SPECIFIED IN THE FINAL PLAN.

19 (2) Form a TIDMA by establishing an authority to
20 administer the TID, designating an existing nonprofit
21 corporation to administer the TID or creating a new nonprofit
22 corporation to administer the TID. The TIDMA must be
23 incorporated as a nonprofit corporation in this Commonwealth
24 or an authority.

25 (3) Appropriate and expend, in accordance with the
26 specific provisions of the county ordinance establishing the
27 TID, county funds as may be required to:

28 (i) Acquire, by purchase or lease, real or personal
29 property deemed necessary to effectuate the purposes of
30 the TID.

1 (ii) Prepare or have prepared preliminary planning
2 or feasibility studies to determine needed activities in
3 the TID, as well as the provision of additional services
4 to supplement existing municipal services provided within
5 the TID.

6 (4) Advance funds to a TIDMA as may be required by the
7 tourism improvement district plan.

8 (5) Levy a special assessment fee needed to finance
9 tourism activities to be provided or made by the TIDMA.

10 (6) Collect special assessment fees on behalf of the
11 TIDMA and to employ any legal methods to ensure collection of
12 the special assessment fees.

13 (7) Acquire, by gift, purchase or eminent domain, land,
14 real property or rights-of-way which may be needed for the
15 purposes of the TID, in accordance with the ~~tourism~~ <--
16 ~~improvement district~~ FINAL plan. <--

17 (8) Include a sunset provision of no less than five
18 years in the county ordinance establishing the TID and in the
19 contract with the TIDMA.

20 Section 6. Establishment of tourism improvement district
21 management associations.

22 (a) Association designated.--When a county establishes a TID
23 under this act, a TIDMA shall be designated by the county to
24 administer tourism activities within the TID according to the
25 tourism improvement district plan.

26 (b) Board.--Each TIDMA shall have an administrative board
27 and the following shall apply:

28 (1) Where a newly formed nonprofit corporation is
29 designated as the TIDMA, the certificate of incorporation or
30 bylaws shall provide that the governing board shall be

1 composed only of benefited business owners or their
2 authorized representatives. A representative of the county
3 may have a seat on the governing board.

4 (2) Where an existing nonprofit corporation is
5 designated as the TIDMA, the nonprofit shall create a
6 governing board composed only of benefited business owners or
7 their authorized representatives. A representative of the
8 county may have a seat on the governing board.

9 (3) Where an authority serves as the TIDMA, the
10 governing board shall be appointed under 53 Pa.C.S. Ch.
11 56. Notwithstanding 53 Pa.C.S. Ch. 56, the governing board of
12 an authority created to serve as a TIDMA shall be composed
13 only of benefited business owners or their authorized
14 representatives. A representative of the county may have a
15 seat on the governing board.

16 Section 7. Powers of tourism improvement district management
17 associations.

18 (a) General powers.--A TIDMA, IN ACCORDANCE WITH THE FINAL <--
19 PLAN, shall have the power to:

20 (1) Sue or be sued, implead or be impleaded, complain
21 and defend in all courts.

22 (2) Employ an executive director or administrator and
23 any necessary supporting staff or contract for the provision
24 of same.

25 (3) Prepare planning or feasibility studies or contract
26 for the preparation of planning or a feasibility study to
27 determine needed tourism activities or administrative
28 programs and services within the TID.

29 (4) Make, conduct or facilitate tourism activities or
30 provide administrative programs and services within a TID.

1 (5) Purchase, own, construct, renovate, develop,
2 operate, rehabilitate, manage, sell or dispose of real
3 property.

4 (6) Contract with existing businesses and other TIDMAS
5 or authorities within or outside of the TID.

6 (7) Appropriate and expend TID funds, including Federal,
7 State or municipal funds received by the TIDMA. The funds
8 shall be expended in accordance with specific provisions
9 contained in the county ordinance establishing the TID and in
10 accordance with the purposes of the tourism improvement
11 district plan.

12 (8) Impose liens, penalties and interest on benefited
13 businesses for the nonpayment of special assessment fees.

14 (b) Special assessment fees.--

15 (1) Revenues from the special assessment fee shall be
16 accounted for and used by the TIDMA to provide tourism
17 activities within the TID in accordance with the purposes of
18 the tourism improvement district plan. ~~The TIDMA may exempt a~~ <--
19 ~~business category or a category based on benefit.~~

20 (2) A special assessment fee authorized under this
21 section shall be calculated using January 1 as the first day
22 of the fiscal year.

23 (3) A special assessment fee shall be based upon the
24 estimated cost of the tourism activities to be provided in
25 the TID, as stated in the final plan under section 5. If the
26 aggregate amount of all special assessment fees levied by the
27 county during the year exceeds the estimated cost of proposed
28 tourism activities for the year, NOT INCLUDING COUNTY <--
29 ADMINISTRATIVE COSTS, the fees shall be carried over and used
30 for tourism activities within the TID in the next fiscal

1 year.

2 (4) The total costs of tourism activities provided by
3 the TIDMA shall be assessed to all ~~designated~~ benefited <--
4 businesses by a method that equitably apportions costs among
5 ~~benefiting~~ BENEFITED businesses. <--

6 (c) Payment.--The county may, by ordinance, authorize the
7 payment of the special assessment fees in equal annual or more
8 frequent installments, over time and bearing interest at the
9 rate specified in the county ordinance.

10 Section 8. Dissolution of tourism improvement district.

11 (a) Request for termination.--A written request for the
12 termination of a TID ~~shall be approved~~ MAY BE FILED by the <--
13 benefited businesses or their authorized representatives that
14 represent at least 40% of the total room inventory within the
15 TID. The request shall be filed in the office of the clerk for
16 the county in which the TID is located. Upon receipt of ~~an~~ <--
17 ~~approved~~ A request for termination, the county shall hold at <--
18 least one public hearing for the purpose of receiving public
19 comment from benefited businesses within the TID or their
20 authorized representatives before terminating the TID. Notice of
21 the hearing shall ~~be published at least 10 days prior to the~~ <--
22 ~~hearing in at least one newspaper having a general circulation~~
23 ~~and published 30 days prior to the hearing on the county's~~
24 ~~publicly accessible Internet website.~~ COMPLY WITH 65 PA.C.S. CH. <--
25 7 (RELATING TO OPEN MEETINGS). Notice of the hearing shall be
26 provided to all benefited businesses via the United States
27 Postal Service WITHIN THE TID TO THE EXTENT REASONABLY PRACTICAL <--
28 to the address from which PROPERTY taxes are remitted. If the <--
29 benefited businesses or their authorized representatives that
30 represent more than 40% of the total room inventory within the

1 TID do not object to the termination of the TID IN WRITING TO <--
2 THE COUNTY WITHIN 10 DAYS AFTER THE PUBLIC HEARING and there is
3 no outstanding and unpaid indebtedness incurred to accomplish a
4 purpose of the TID, the county shall pass an ordinance
5 terminating the TID. Ownership in assets of the TIDMA shall
6 transfer to the county.

7 (b) Termination by the county.--A TID that does not have
8 outstanding and unpaid indebtedness incurred to accomplish a
9 purpose of the TID may be dissolved by an ordinance of the
10 county if the county finds that there has been misappropriation
11 of funds, malfeasance or a violation of law in connection with
12 the management of the TID. Prior to the county enacting an
13 ordinance terminating a TID, the county shall hold at least one
14 public hearing to determine BY VERIFICATION OR REASONABLE <--
15 CERTAINTY if there has been misappropriation of funds,
16 malfeasance or a violation of law in connection with the
17 management of the TID. The county shall publish notice of the
18 ~~termination hearing, including the time and place of the~~ <--
19 ~~hearing, in at least one newspaper having a general circulation~~
20 ~~in the TID and on the county's publicly accessible Internet~~
21 ~~website. This notice shall be published at least 30 days prior~~
22 ~~to the date of the hearing.~~ PUBLIC HEARING IN ACCORDANCE WITH 65 <--
23 PA.C.S. CH. 7. Upon approval of the termination by the county,
24 the ~~property~~ ownership of assets of the TIDMA shall transfer to <--
25 the county.

26 Section 9. Annual audit and report.

27 A TIDMA shall annually:

- 28 (1) submit an audit of the income and expenditures to
29 the county in which the TID is located within 120 days after
30 the end of each fiscal year; and

1 (2) submit a report, including financial and
2 programmatic information and a summary of audit findings, to
3 the county in which the TID is located and to all assessed
4 benefited businesses.

5 Section 10. Applicability.

6 (a) TIDs established prior to act.--A TID established prior
7 to the effective date of this subsection shall remain in
8 existence and shall not be governed by the provisions of this
9 act.

10 (b) TIDs established subsequent to act.--A TID established
11 after the effective date of this subsection shall be governed by
12 the provisions of this act.

13 (c) Additional requirements.--A TID in existence on the
14 effective date of this subsection shall:

15 (1) be required to carry out duties and responsibilities
16 imposed on a TID under this act; and

17 (2) possess additional powers given to a TID under this
18 act without having to restructure or reorganize under this
19 act.

20 Section 11. Effective date.

21 This act shall take effect in 60 days.