

**STORAGE NAME:** h0491a.wrm  
**DATE:** March 11, 1997

**HOUSE OF REPRESENTATIVES  
COMMITTEE ON  
Water and Resource Management  
BILL ANALYSIS & ECONOMIC IMPACT STATEMENT**

**BILL #:** HB 491

**RELATING TO:** Citizen Support Organizations

**SPONSOR(S):** Representative Laurent

**STATUTE(S) AFFECTED:** Sections 212.08, and 370.0205, Florida Statutes (F.S.)

**COMPANION BILL(S):**

**ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:**

- (1) Water and Resource Management
- (2) General Government (Fiscal)
- (3)
- (4)
- (5)

---

**I. SUMMARY:**

HB 491 clarifies a sales and use tax exemption for identified nonprofit organizations. The bill provides for partnerships between state and designated private citizen organizations in support of state-funded environmental programs or the management of state-owned lands. Nonprofit organizations are incorporated under chapter 617 F.S, or hold a current exemption from federal corporate income tax under s. 501 (c) (3) of the United States Internal Revenue Code, as amended.

The Legislature may annually appropriate funds to be used as matching funds in conjunction with private donations. The funds are to be used for capital improvement and facilities development on state lands. The funds also may be used for the enhancement of department sponsored environmental programs or projects of local interest to citizen support organizations formed under this section.

HB 491 also clarifies a sales and use tax exemption for certain citizen support organizations; amending s. 370.0205, F.S.

Additionally, HB 491 authorizes the Department of Environmental Protection, (DEP) to properly recognize and honor a private donor by placing a plaque or other appropriate designation noting the contribution to the project or program facilities. The bill also permits naming the project or program facilities after the person or organization that provided matching funds.

HB 491 takes effect upon becoming a law.

II. SUBSTANTIVE ANALYSIS:

A. PRESENT SITUATION:

During the 1996 Legislative Session, CS for CS for SB 770 was passed, signed by the Governor, and subsequently became Chapter 96-389, Laws of Florida. The chapter law addresses many facets of the scope of the DEP. Among those items addressed in the bill was the establishment of citizen support organizations, (CSO's), for state parks.

The "Partnership in Parks" was established to provide support for the state park system's capital improvements via monetary donations to be matched by funds from the DEP's budget.

These "Partnerships" have been positively received by the DEP and the public such that other divisions within the DEP would like to be able to utilize CSO's.

B. EFFECT OF PROPOSED CHANGES:

HB 491 would create a "Partnerships" program, where the state matches private donations to help pay for capital improvements for state-owned lands. "partnerships" would improve access, camping areas, management offices and facilities, environmental education facilities and programs. Cleanup and restoration projects would also benefit from the "partnerships" program.

The beneficiary of the "partnerships" program would be the public, through the use of new and updated facilities on state-owned lands, such as greenways, trails, and buffer preserves.

C. APPLICATION OF PRINCIPLES:

1. Less Government:

a. Does the bill create, increase or reduce, either directly or indirectly:

(1) any authority to make rules or adjudicate disputes?

None.

(2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

HB 491 has the potential of reducing government involvement, but it is more likely to forge new "partnerships" to further programs to benefit the public.

- (3) any entitlement to a government service or benefit?

None.

- b. If an agency or program is eliminated or reduced:

- (1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?

Partnership participants will assist the DEP in providing funds for maintenance and construction of park facilities and other activities as specified by the agency.

- (2) what is the cost of such responsibility at the new level/agency?

None.

- (3) how is the new agency accountable to the people governed?

Not applicable.

2. Lower Taxes:

Not applicable.

3. Personal Responsibility:

Not applicable.

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?

A "Partnership" member organization may select a specific area or program in which to become involved. "Partnerships" will encourage private participation in programs of the DEP.

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

No.

5. Family Empowerment:

Not applicable.

D. SECTION-BY-SECTION ANALYSIS:

Section 1: Amends 212.08 F.S. to clarify a sales and use tax exemption for certain citizen support organizations.

Section 2: Amends s. 370.0205, F.S. Provides for “partnerships” between the state and private entities in support of state-funded environmental programs or projects on state-owned lands.

Section 3: Provides that this act shall take effect upon becoming a law.

III. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring Effects:

None.

2. Recurring Effects:

Indeterminate.

3. Long Run Effects Other Than Normal Growth:

None.

4. Total Revenues and Expenditures:

Not quantifiable.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring Effects:

None.

2. Recurring Effects:

None.

3. Long Run Effects Other Than Normal Growth:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

None.

2. Direct Private Sector Benefits:

None.

3. Effects on Competition, Private Enterprise and Employment Markets:

None.

D. FISCAL COMMENTS:

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

The mandates provision is not applicable to an analysis of HB 491 because the bill does not require counties or municipalities to spend funds or to take actions requiring the expenditure of funds.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

Not applicable.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

Not applicable.

V. COMMENTS:

**STORAGE NAME:** h0491a.wrm

**DATE:** March 11, 1997

**PAGE 6**

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

VII. SIGNATURES:

COMMITTEE ON Water and Resource Management:

Prepared by:

Legislative Research Director:

---

Jeanne Cope

---

Joyce Pugh