

By Representative Spratt

1 A bill to be entitled
2 An act relating to the revenue sharing with
3 municipal governments; amending s. 218.215,
4 F.S.; creating the Supplemental Revenue Sharing
5 Trust Fund for Municipalities; providing for an
6 annual appropriation; providing for future
7 repeal; creating s. 218.2455, F.S.; authorizing
8 the supplemental revenue sharing distribution
9 to municipalities; providing for use of the
10 proceeds; providing for administration;
11 providing future repeal; providing an effective
12 date.

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

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16 Section 1. Subsection (3) is added to section 218.215,
17 Florida Statutes, to read:

18 218.215 Revenue sharing trust funds; creation and
19 distribution.--

20 (3) The Supplemental Revenue Sharing Trust Fund for
21 Municipalities is created.

22 (a) If estimated cigarette tax revenues to be
23 allocated to municipal governments for the prior state fiscal
24 year are less than the cigarette tax revenues allocated to
25 municipal governments in state fiscal year 1997-1998, an
26 amount equal to such difference shall be appropriated by the
27 Legislature to the trust fund. If estimated cigarette tax
28 revenues to be allocated to municipal governments for the
29 prior state fiscal year are greater than the cigarette tax
30 revenues allocated to municipal governments in state fiscal
31 year 1997-1998, no appropriation shall occur.

1 (b) The Revenue Estimating Conference, pursuant to the
2 authority provided in s. 216.136(3), shall be responsible for
3 estimating annually the amount of such difference. Such
4 difference shall be determined by the estimating conference
5 during its annual meeting that immediately precedes the last
6 day of the general legislative session.

7 (c) The distribution to the several municipalities
8 shall be made as provided in s. 218.2455.

9 (d) This subsection is repealed July 1, 2004.

10 Section 2. Section 218.2455, Florida Statutes, is
11 created to read:

12 218.2455 Supplemental revenue sharing; apportionment,
13 authorized uses, and administration.--

14 (1) Each municipality that is eligible to participate
15 in revenue sharing beyond the minimum entitlement in any
16 fiscal year pursuant to s. 218.23 shall receive a distribution
17 from the Supplemental Revenue Sharing Trust Fund for
18 Municipalities created by s. 218.215(3).

19 (2) The distribution to each municipality shall be
20 determined by multiplying the amount in the trust fund
21 available for distribution by the municipality's relative
22 local-ability-to-raise-revenue factor.

23 (a) The relative local-ability-to-raise-revenue factor
24 shall be determined as follows:

25 1. By dividing the per capita nonexempt assessed real
26 and personal property valuation of all eligible municipalities
27 by the per capita nonexempt assessed real and personal
28 property valuation of each eligible municipality;

29 2. By multiplying the population of an eligible
30 municipality by the percentage applicable to that municipality
31 as established under subparagraph 1.; and

1 3. By dividing the population, as recalculated in
2 subparagraph 2., to reflect the relative local ability, by the
3 total recalculated population of all eligible municipalities
4 in the state.

5 (b) For a metropolitan or consolidated government, as
6 provided by s. 3, s. 6(e), or s. 6(f), Art. VIII of the State
7 Constitution, the population of the unincorporated area or
8 areas outside urban service districts, if such have been
9 established, as determined in paragraph (a) and after
10 adjustments made as provided therein, shall be further
11 adjusted by multiplying the recalculated population by a
12 percentage that is derived by dividing:

13 1. The total amount of ad valorem taxes levied by the
14 county government on real and personal property in the area of
15 the county outside municipal limits, as created under general
16 or special law, or outside urban service district limits,
17 where such are established, by;

18 2. The total amount of ad valorem taxes levied on real
19 and personal property by the county and municipal governments.

20 (3) The amounts distributed hereunder shall be
21 considered general revenue of the municipality and shall be
22 subject to expenditure for any public purpose. Payment shall
23 be made monthly during each fiscal year.

24 (4) The Department of Revenue may use the authority
25 provided in s. 218.26 to provide for the distribution
26 authorized by s. 218.215(3) and this section.

27 Section 3. This section is repealed July 1, 2004.

28 Section 4. This act shall take effect July 1, 1999.

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SENATE SUMMARY

Creates the Supplemental Revenue Sharing Trust Fund for Municipalities and specifies its uses. Provides for annual appropriations. Authorizes supplemental revenue sharing distributions to municipalities. Provides for future repeal.