

By Senator King

8-1811-99

See HB

1 A bill to be entitled
2 An act relating to port or aviation
3 authorities; creating part VII of ch. 163,
4 F.S.; providing a definition; providing a
5 purpose; providing for creation of a Port or
6 Aviation Authority Ad Valorem Tax Improvement
7 Fund in each county in which a port or aviation
8 authority is located; providing for deposit of
9 ad valorem taxes paid by such authority in the
10 fund; authorizing the tax collector to retain
11 an amount for administrative costs; providing
12 for use of such funds by the authority;
13 providing for future review and repeal;
14 providing an effective date.

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16 WHEREAS, utilization of marine ports and aviation
17 facilities for the movement of products, materials, and people
18 is essential for the well-being of the citizens of the State
19 of Florida, and

20 WHEREAS, establishment of both marine ports and
21 airports throughout the state has necessitated expenditure of
22 substantial public funds and created significant land use
23 impacts, which makes it imperative that such facilities
24 continue to be utilized to their fullest potential, and

25 WHEREAS, the expenditure of substantial funds, both
26 public and private, necessary to establish, maintain, and
27 improve such facilities necessitates long-term planning of 30
28 years or more to fully recover and justify said expenditure,
29 and

30 WHEREAS, legal distinctions exist between the ad
31 valorem real and personal property tax liability of publicly

1 owned ports and airports owned by a county, which are immune
2 from taxation, and those which are not owned by a county,
3 which are exempt from taxation, which result in lessees of a
4 county-owned port or airport not being subject to such taxes
5 and lessees of non-county-owned ports or airports being
6 required to pay said taxes, and

7 WHEREAS, this tax liability puts facilities that are
8 obligated to collect and pay such taxes at a distinct
9 competitive disadvantage, both to other facilities within the
10 state and to facilities located in other states, and

11 WHEREAS, the closing of ports and airports or the loss
12 of businesses which may result and has resulted from this
13 legal distinction is adverse to the communities involved and
14 to the state's interests of having viable, competitive, and
15 productive facilities maintained and expanded to meet the
16 needs of the state, and

17 WHEREAS, return of the taxes paid by non-county-owned
18 ports and airports as contemplated by this act would be to
19 public bodies and would be utilized by public bodies for the
20 benefit of publicly owned facilities utilized by the public,
21 NOW, THEREFORE,

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

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25 Section 1. Part VII of chapter 163, Florida Statutes,
26 consisting of sections 163.71, 163.72, 163.73, 163.74, and
27 163.75, is created to read:

28 163.71 Definition.--As used in this part, "port or
29 aviation authority" means a legal entity other than a county
30 existing as a body politic and corporate, created by act of
31 the Legislature, which owns real property or tangible personal

1 property in this state and which operates either a marine
2 facility, or an aviation facility, or both, for the
3 transportation of goods and people.

4 163.72 Purpose.--The purpose of this part is to
5 effectuate a level playing field between port and aviation
6 operations within the state which are owned and operated by
7 counties, and are therefore immune from the payment of ad
8 valorem taxes, and those which are owned and operated by a
9 port or aviation authority, and to further equalize the
10 financial obligations relative to such operations in the state
11 with those operations in other states which do not require the
12 payment of ad valorem taxes, and to assist the port and
13 aviation authorities of this state in attracting and retaining
14 customers that might otherwise relocate.

15 163.73 Port or Aviation Authority Ad Valorem Tax
16 Improvement Fund.--Each county in which a port or aviation
17 authority is located shall establish a Port or Aviation
18 Authority Ad Valorem Tax Improvement Fund. The tax collector
19 of the county shall deposit 95 percent of all ad valorem taxes
20 on real property and tangible personal property paid by the
21 port or aviation authority to all taxing authorities within
22 the county in the fund. The remaining 5 percent of such tax
23 revenues may be retained by the tax collector to cover the
24 costs of administration of the fund. However, any portion of
25 the amount retained by the tax collector for administration
26 which exceeds the actual cost of administering the fund shall
27 be distributed to the various taxing authorities on a pro rata
28 basis.

29 163.74 Use of revenues in the fund.--The tax revenues
30 deposited in the Port or Aviation Authority Ad Valorem Tax
31 Improvement Fund shall be distributed to the port or aviation

1 authority annually on or before April 1 for taxes payable for
2 the previous calendar year. The authority shall use these
3 funds for such public purposes as it deems necessary for the
4 enhancement of the authority's facilities.

5 163.75 Future repeal.--This part is repealed on
6 January 1, 2030, unless reviewed and saved from repeal through
7 reenactment by the Legislature.

8 Section 2. This act shall take effect January 1, 2000.

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11 HOUSE SUMMARY

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13 Provides for creation of a Port or Aviation Authority Ad
14 Valorem Tax Improvement Fund in each county in which a
15 port or aviation authority operated by a legislatively
16 created entity other than a county is located. Provides
17 for deposit of ad valorem taxes paid by such authority in
18 the fund, for use by the authority to enhance its
19 facilities. Authorizes the tax collector to retain an
20 amount for administrative costs. Provides for future
21 review and repeal.

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