

By Representatives Melvin, Kilmer, Patterson, Stansel,
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1 A bill to be entitled
2 An act relating to revenue sharing with
3 municipalities; amending s. 210.20, F.S.;
4 eliminating distribution of a portion of
5 cigarette tax revenues to the Municipal
6 Financial Assistance Trust Fund and the Revenue
7 Sharing Trust Fund for Municipalities; amending
8 s. 212.20, F.S.; providing for annual
9 distribution of a portion of sales and use tax
10 proceeds to the Revenue Sharing Trust Fund for
11 Municipalities; amending s. 218.21, F.S.;
12 revising the method for determining the
13 guaranteed entitlement for eligible
14 municipalities from the trust fund; specifying
15 the guaranteed entitlement applicable to
16 specified metropolitan or consolidated
17 governments; repealing s. 200.132, F.S., which
18 provides for a program of grants to
19 municipalities from the Municipal Financial
20 Assistance Trust Fund; repealing s.
21 218.245(2)(d), F.S., which provides an
22 adjustment applicable to such metropolitan or
23 consolidated governments in determining the
24 revenue sharing apportionment factor for
25 eligible municipalities; amending s. 11.45,
26 F.S.; providing for payment of certain
27 municipal audit costs from the Revenue Sharing
28 Trust Fund for Municipalities rather than the
29 Municipal Financial Assistance Trust Fund;
30 amending ss. 163.3184 and 288.1169, F.S., to
31 conform; providing an effective date.

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

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3 Section 1. Paragraph (a) of subsection (2) of section
4 210.20, Florida Statutes, is amended to read:

5 210.20 Employees and assistants; distribution of
6 funds.--

7 (2) As collections are received by the division from
8 such cigarette taxes, it shall pay the same into a trust fund
9 in the State Treasury designated "Cigarette Tax Collection
10 Trust Fund" which shall be paid and distributed as follows:

11 (a) The division shall from month to month certify to
12 the Comptroller the amount derived from the cigarette tax
13 imposed by s. 210.02, less the service charges provided for in
14 s. 215.20 and less 0.9 percent of the amount derived from the
15 cigarette tax imposed by s. 210.02, which shall be deposited
16 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
17 the amounts to be transferred from the Cigarette Tax
18 Collection Trust Fund and credited on the basis of ~~5.8 percent~~
19 ~~of the net collections to the Municipal Financial Assistance~~
20 ~~Trust Fund, 32.4 percent of the net collections to the Revenue~~
21 ~~Sharing Trust Fund for Municipalities, 2.9 percent of the net~~
22 ~~collections to the Revenue Sharing Trust Fund for Counties,~~
23 ~~and 29.3 percent of the net collections for the funding of~~
24 ~~indigent health care to the Public Medical Assistance Trust~~
25 ~~Fund.~~

26 Section 2. Paragraph (f) of subsection (6) of section
27 212.20, Florida Statutes, is amended to read:

28 212.20 Funds collected, disposition; additional powers
29 of department; operational expense; refund of taxes
30 adjudicated unconstitutionally collected.--

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1 (6) Distribution of all proceeds under this chapter
2 shall be as follows:

3 (f) The proceeds of all other taxes and fees imposed
4 pursuant to this chapter shall be distributed as follows:

5 1. In any fiscal year, the greater of \$500 million,
6 minus an amount equal to 4.6 percent of the proceeds of the
7 taxes collected pursuant to chapter 201, or 5 percent of all
8 other taxes and fees imposed pursuant to this chapter shall be
9 deposited in monthly installments into the General Revenue
10 Fund.

11 2. Two-tenths of one percent shall be transferred to
12 the Solid Waste Management Trust Fund.

13 3. After the distribution under subparagraphs 1. and
14 2., 9.653 percent of the amount remitted by a sales tax dealer
15 located within a participating county pursuant to s. 218.61
16 shall be transferred into the Local Government Half-cent Sales
17 Tax Clearing Trust Fund.

18 4. After the distribution under subparagraphs 1., 2.,
19 and 3., 0.054 percent shall be transferred to the Local
20 Government Half-cent Sales Tax Clearing Trust Fund and
21 distributed pursuant to s. 218.65.

22 5. After the distribution under subparagraphs 1., 2.,
23 3., and 4., 1.665 percent shall be transferred to the Revenue
24 Sharing Trust Fund for Municipalities pursuant to s. 218.215.

25 ~~6.5.~~ Of the remaining proceeds:

26 a. Beginning July 1, 1992, \$166,667 shall be
27 distributed monthly by the department to each applicant that
28 has been certified as a "facility for a new professional
29 sports franchise" or a "facility for a retained professional
30 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
31 distributed monthly by the department to each applicant that

1 has been certified as a "new spring training franchise
2 facility" pursuant to s. 288.1162. Distributions shall begin
3 60 days following such certification and shall continue for 30
4 years. Nothing contained herein shall be construed to allow an
5 applicant certified pursuant to s. 288.1162 to receive more in
6 distributions than actually expended by the applicant for the
7 public purposes provided for in s. 288.1162(7). However, a
8 certified applicant shall receive distributions up to the
9 maximum amount allowable and undistributed under this section
10 for additional renovations and improvements to the facility
11 for the franchise without additional certification.

12 b. Beginning 30 days after notice by the Office of
13 Tourism, Trade, and Economic Development to the Department of
14 Revenue that an applicant has been certified as the
15 professional golf hall of fame pursuant to s. 288.1168 and is
16 open to the public, \$166,667 shall be distributed monthly, for
17 up to 300 months, to the applicant.

18 c. Beginning 30 days after notice by the Department of
19 Commerce to the Department of Revenue that the applicant has
20 been certified as the International Game Fish Association
21 World Center facility pursuant to s. 288.1169, and the
22 facility is open to the public, \$83,333 shall be distributed
23 monthly, for up to 180 months, to the applicant. This
24 distribution is subject to reduction pursuant to s. 288.1169.

25 ~~7.6.~~ All other proceeds shall remain with the General
26 Revenue Fund.

27 Section 3. Paragraph (b) of subsection (6) of section
28 218.21, Florida Statutes, is amended to read:

29 218.21 Definitions.--As used in this part, the
30 following words and terms shall have the meanings ascribed
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1 them in this section, except where the context clearly
2 indicates a different meaning:

3 (6) "Guaranteed entitlement" means the amount of
4 revenue which must be shared with an eligible unit of local
5 government so that:

6 (b) No eligible municipality shall receive less funds
7 from the Revenue Sharing Trust Fund for Municipalities in any
8 fiscal year than the aggregate amount it received from the
9 state in fiscal year 1999-2000 ~~1971-1972~~ ~~under the provisions~~
10 ~~of the then-existing s. 210.20(2)(a), tax on cigarettes; s.~~
11 ~~323.16(3), road tax; and s. 206.605, tax on motor fuel.~~
12 However, any metropolitan or consolidated government, as
13 provided by exercising municipal powers under s. 3, s. 6(e),
14 or s.6(f), Art. VIII of the State Constitution, shall ~~may~~ not
15 receive less than the aggregate amount it received from the
16 Revenue Sharing Trust Fund for Municipalities in the preceding
17 fiscal year, plus a percentage increase in such amount equal
18 to the percentage increase of the Revenue Sharing Trust Fund
19 for Municipalities for the preceding fiscal year.

20 Section 4. Section 200.132 and paragraph (d) of
21 subsection (2) of section 218.245, Florida Statutes, are
22 repealed.

23 Section 5. Paragraph (b) of subsection (3) of section
24 11.45, Florida Statutes, is amended to read:

25 11.45 Definitions; duties; audits; reports.--

26 (3)

27 (b) The Legislative Auditing Committee shall direct
28 the Auditor General to make a financial audit of any
29 municipality whenever petitioned to do so by at least 20
30 percent of the electors of that municipality. The supervisor
31 of elections of the county in which the municipality is

1 located shall certify whether or not the petition contains the
2 signatures of at least 20 percent of the electors of the
3 municipality. After the completion of the audit, the Auditor
4 General shall determine whether the municipality has the
5 fiscal resources necessary to pay the cost of the audit. The
6 municipality shall pay the cost of the audit within 90 days
7 after the Auditor General's determination that the
8 municipality has the available resources. If the municipality
9 fails to pay the cost of the audit, the Department of Revenue
10 shall, upon certification of the Auditor General, withhold
11 from that portion of the Revenue Sharing Trust Fund for
12 Municipalities ~~municipal financial assistance trust fund for~~
13 ~~municipalities which is derived from the cigarette tax imposed~~
14 ~~under chapter 210, and~~ which is distributable to such
15 municipality, a sum sufficient to pay the cost of the audit
16 and shall deposit that sum into the General Revenue Fund of
17 the state.

18 Section 6. Paragraph (a) of subsection (11) of section
19 163.3184, Florida Statutes, is amended to read:

20 163.3184 Process for adoption of comprehensive plan or
21 plan amendment.--

22 (11) ADMINISTRATION COMMISSION.--

23 (a) If the Administration Commission, upon a hearing
24 pursuant to subsection (9) or subsection (10), finds that the
25 comprehensive plan or plan amendment is not in compliance with
26 this act, the commission shall specify remedial actions which
27 would bring the comprehensive plan or plan amendment into
28 compliance. The commission may direct state agencies not to
29 provide funds to increase the capacity of roads, bridges, or
30 water and sewer systems within the boundaries of those local
31 governmental entities which have comprehensive plans or plan

1 elements that are determined not to be in compliance. The
2 commission order may also specify that the local government
3 shall not be eligible for grants administered under the
4 following programs:

5 1. The Florida Small Cities Community Development
6 Block Grant Program, as authorized by ss. 290.0401-290.049.

7 2. The Florida Recreation Development Assistance
8 Program, as authorized by chapter 375.

9 3. Revenue sharing pursuant to ss. 206.60, ~~210.20~~, and
10 218.61 and chapter 212, to the extent not pledged to pay back
11 bonds.

12 Section 7. Subsection (6) of section 288.1169, Florida
13 Statutes, is amended to read:

14 288.1169 International Game Fish Association World
15 Center facility; department duties.--

16 (6) The Department of Commerce must recertify every 10
17 years that the facility is open, that the International Game
18 Fish Association World Center continues to be the only
19 international administrative headquarters, fishing museum, and
20 Hall of Fame in the United States recognized by the
21 International Game Fish Association, and that the project is
22 meeting the minimum projections for attendance or sales tax
23 revenues as required at the time of original certification.
24 If the facility is not recertified during this 10-year review
25 as meeting the minimum projections, then funding will be
26 abated until certification criteria are met. If the project
27 fails to generate \$1 million of annual revenues pursuant to
28 paragraph (2)(e), the distribution of revenues pursuant to s.
29 212.20(6)(f) 6.5-c. shall be reduced to an amount equal to
30 \$83,333 multiplied by a fraction, the numerator of which is
31 the actual revenues generated and the denominator of which is

1 \$1 million. Such reduction shall remain in effect until
2 revenues generated by the project in a 12-month period equal
3 or exceed \$1 million.

4 Section 8. This act shall take effect July 1, 2000.

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HOUSE SUMMARY

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Eliminates distribution of a portion of cigarette tax revenues to the Municipal Financial Assistance Trust Fund and the Revenue Sharing Trust Fund for Municipalities and provides for annual distribution of a portion of sales tax proceeds to the Revenue Sharing Trust Fund for Municipalities. Revises the method for determining the guaranteed entitlement for eligible municipalities from the Revenue Sharing Trust Fund for Municipalities. Specifies the guaranteed entitlement applicable to specified metropolitan or consolidated governments, and deletes a special adjustment applicable to such governments in determining the revenue sharing apportionment factor.

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