

By Senator Klein

28-754B-00

1 A bill to be entitled

2 An act relating to revenue sharing with

3 municipal governments; amending s. 206.605,

4 F.S.; transferring the net proceeds of the

5 municipal fuel tax to the General Revenue Fund;

6 amending s. 206.879, F.S.; increasing the

7 percentage of the State Alternative Fuel User

8 Fee Clearing Trust Fund proceeds transferred to

9 the General Revenue Fund and eliminating a

10 transfer to the Revenue Sharing Trust Fund for

11 Municipalities; amending s. 210.20, F.S.;

12 eliminating transfers of net cigarette tax

13 collections to the Municipal Financial

14 Assistance Trust Fund and Revenue Sharing Trust

15 Fund for Municipalities; amending s. 212.20,

16 F.S.; authorizing a distribution to the Revenue

17 Sharing Trust Fund for Municipalities; amending

18 s. 218.21, F.S.; redefining the term

19 "guaranteed entitlement" as applied to eligible

20 municipalities; amending s. 218.23, F.S.;

21 providing a new distribution formula for

22 municipalities; repealing s. 200.132, F.S.,

23 relating to the Municipal Financial Assistance

24 Trust Fund; providing an effective date.

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

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28 Section 1. Section 206.605, Florida Statutes, is

29 amended to read:

30 206.605 Municipal tax on motor fuel.--

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1 ~~(1)~~ The proceeds of the municipal fuel tax imposed
2 pursuant to s. 206.41(1)(c), after deducting the service
3 charge pursuant to chapter 215 and the administrative costs
4 incurred by the department in collecting, administering,
5 enforcing, and distributing the tax, which administrative
6 costs may not exceed 2 percent of collections, shall be
7 transferred into the General Revenue ~~Sharing Trust~~ Fund for
8 ~~Municipalities~~.

9 ~~(2)~~ ~~Funds available under this section shall be used~~
10 ~~only for purchase of transportation facilities and road and~~
11 ~~street rights-of-way, construction, reconstruction,~~
12 ~~maintenance of roads and streets; for the adjustment of~~
13 ~~city-owned utilities as required by road and street~~
14 ~~construction, and the construction, reconstruction,~~
15 ~~transportation-related public safety activities, maintenance,~~
16 ~~and operation of transportation facilities. Municipalities are~~
17 ~~authorized to expend the funds received under this section in~~
18 ~~conjunction with other cities or counties or state or federal~~
19 ~~government in joint projects.~~

20 ~~(3)(a)~~ If any municipality subject to this section
21 does not have the transportation facilities capability, the
22 municipality may designate by resolution the projects to be
23 undertaken, and the engineering may be thereafter performed
24 and administered and the construction administered by the
25 Department of Transportation or, in the case of a
26 municipality, by the appropriate county, if such county has
27 the capability and agrees to undertake the projects.

28 ~~(b)~~ In the event the municipality desires the
29 Department of Transportation either to perform or administer
30 the engineering services or to administer the construction, or
31 both, it must so indicate at the time of the presentation of

1 ~~the annual budget or it must so designate at the time the~~
2 ~~county presents its annual budget.~~

3 Section 2. Subsection (1) of section 206.879, Florida
4 Statutes, is amended to read:

5 206.879 State and local alternative fuel user fee
6 clearing trust funds; distribution.--

7 (1) Notwithstanding the provisions of s. 206.875, the
8 revenues from the state alternative fuel fees imposed by s.
9 206.877 shall be deposited into the State Alternative Fuel
10 User Fee Clearing Trust Fund, which is hereby created. After
11 deducting the service charges provided in s. 215.20, the
12 proceeds in this trust fund shall be distributed as follows:
13 one-fifth of the proceeds in calendar year 1991, one-third of
14 the proceeds in calendar year 1992, three-sevenths of the
15 proceeds in calendar year 1993, and ~~one-half of the proceeds~~
16 ~~in each calendar year thereafter shall be transferred to the~~
17 ~~State Transportation Trust Fund;~~ the remainder shall be
18 distributed as follows: 62.5 percent transferred to the
19 General Revenue Fund; ~~25~~ 50 percent ~~shall be transferred to~~
20 the State Board of Administration for distribution according
21 to the provisions of s. 16, Art. IX of the State Constitution
22 of 1885, as amended; ~~25 percent shall be transferred to the~~
23 ~~Revenue Sharing Trust Fund for Municipalities;~~ and the
24 remaining 12.5 ~~25~~ percent ~~shall be distributed~~ using the
25 formula contained in s. 206.60(1).

26 Section 3. Paragraph (a) of subsection (2) of section
27 210.20, Florida Statutes, is amended to read:

28 210.20 Employees and assistants; distribution of
29 funds.--

30 (2) As collections are received by the division from
31 such cigarette taxes, it shall pay the same into a trust fund

1 in the State Treasury designated "Cigarette Tax Collection
2 Trust Fund" which shall be paid and distributed as follows:

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

18 Section 4. Paragraph (f) of subsection (6) of section
19 212.20, Florida Statutes, is amended to read:

20 212.20 Funds collected, disposition; additional powers
21 of department; operational expense; refund of taxes
22 adjudicated unconstitutionally collected.--

23 (6) Distribution of all proceeds under this chapter
24 shall be as follows:

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

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

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

5 3. After the distribution under subparagraphs 1. and
6 2., 9.653 percent of the amount remitted by a sales tax dealer
7 located within a participating county pursuant to s. 218.61
8 shall be transferred into the Local Government Half-cent Sales
9 Tax Clearing Trust Fund.

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

14 5. For sales tax proceeds received after July 1, 2000,
15 and after the distributions under subparagraphs 1., 2., 3.,
16 and 4., one-twelfth of 1.70179 percent of the prior fiscal
17 year's available proceeds under this paragraph shall be
18 transferred to the Revenue Sharing Trust Fund for
19 Municipalities pursuant to s. 218.215. However, the amount may
20 never be less than the amount due municipalities as their
21 guaranteed entitlement as defined in s. 218.21(6)(b).

22 ~~6.5.~~ Of the remaining proceeds:

23 a. One hundred sixty-six thousand six hundred and
24 sixty-seven dollars ~~Beginning July 1, 1992, \$166,667~~ shall be
25 distributed monthly by the department to each applicant that
26 has been certified as a "facility for a new professional
27 sports franchise" or a "facility for a retained professional
28 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
29 distributed monthly by the department to each applicant that
30 has been certified as a "new spring training franchise
31 facility" pursuant to s. 288.1162. Distributions shall begin

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

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

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

23 ~~7.6.~~ All other proceeds shall remain with the General
24 Revenue Fund.

25 Section 5. Paragraph (b) of subsection (6) of section
26 218.21, Florida Statutes, is amended to read:

27 218.21 Definitions.--As used in this part, the
28 following words and terms shall have the meanings ascribed
29 them in this section, except where the context clearly
30 indicates a different meaning:

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

4 (b) In state fiscal year 2000-2001 and each state
5 fiscal year thereafter, no eligible municipality shall receive
6 less funds from the Revenue Sharing Trust Fund for
7 Municipalities ~~in any fiscal year~~ than 90 percent of the
8 aggregate amount it received from the state in fiscal year
9 1999-2000 ~~1971-1972~~ under the provisions of the then-existing
10 s. 210.20(2)(a), tax on cigarettes; s. 206.879(1), state
11 alternative fuel fee ~~s. 323.16(3), road tax~~; and s. 206.605,
12 tax on motor fuel. ~~Any government exercising municipal powers~~
13 ~~under s. 6(f), Art. VIII of the State Constitution may not~~
14 ~~receive less than the aggregate amount it received from the~~
15 ~~Revenue Sharing Trust Fund for Municipalities in the preceding~~
16 ~~fiscal year, plus a percentage increase in such amount equal~~
17 ~~to the percentage increase of the Revenue Sharing Trust Fund~~
18 ~~for Municipalities for the preceding fiscal year.~~

19 Section 6. Section 218.23, Florida Statutes, is
20 amended to read:

21 218.23 Revenue sharing with units of local
22 government.--

23 (1) To be eligible to participate in revenue sharing
24 beyond the minimum entitlement in any fiscal year, a unit of
25 local government is required to have:

26 (a) Reported its finances for its most recently
27 completed fiscal year to the Department of Banking and
28 Finance, pursuant to s. 218.32.

29 (b) Made provisions for annual postaudits of its
30 financial accounts in accordance with provisions of law.

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1 (c) Levied, as shown on its most recent financial
2 report pursuant to s. 218.32, ad valorem taxes, exclusive of
3 taxes levied for debt service or other special millages
4 authorized by the voters, to produce the revenue equivalent to
5 a millage rate of 3 mills on the dollar based on the 1973
6 taxable values as certified by the property appraiser pursuant
7 to s. 193.122(2) or, in order to produce revenue equivalent to
8 that which would otherwise be produced by such 3-mill ad
9 valorem tax, to have received a remittance from the county
10 pursuant to s. 125.01(6)(a), collected an occupational license
11 tax or a utility tax, levied an ad valorem tax, or received
12 revenue from any combination of these four sources. If a new
13 municipality is incorporated, the provisions of this paragraph
14 shall apply to the taxable values for the year of
15 incorporation as certified by the property appraiser. This
16 paragraph requires only a minimum amount of revenue to be
17 raised from the ad valorem tax, the occupational license tax,
18 and the utility tax. It does not require a minimum millage
19 rate.

20 (d) Certified that persons in its employ as law
21 enforcement officers, as defined in s. 943.10(1), meet the
22 qualifications for employment as established by the Criminal
23 Justice Standards and Training Commission; that its salary
24 structure and salary plans meet the provisions of chapter 943;
25 and that no law enforcement officer is compensated for his or
26 her services at an annual salary rate of less than \$6,000.
27 However, the department may waive the minimum law enforcement
28 officer salary requirement if a city or county certifies that
29 it is levying ad valorem taxes at 10 mills.

30 (e) Certified that persons in its employ as
31 firefighters, as defined in s. 633.30(1), meet the

1 qualification for employment as established by the Division of
2 State Fire Marshal pursuant to the provisions of ss. 633.34
3 and 633.35 and that the provisions of s. 633.382 have been
4 met.

5 (f) Certified that each dependent special district
6 that is budgeted separately from the general budget of the
7 local governing authority has met the provisions for annual
8 postaudit of its financial accounts in accordance with the
9 provisions of law.

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11 Additionally, to receive its share of revenue sharing funds, a
12 unit of local government shall certify to the Department of
13 Revenue that the requirements of s. 200.065, if applicable,
14 were met. The certification shall be made annually within 30
15 days of adoption of an ordinance or resolution establishing a
16 final property tax levy or, if no property tax is levied, not
17 later than November 1. The portion of revenue sharing funds
18 which, pursuant to this part, would otherwise be distributed
19 to a unit of local government which has not certified
20 compliance or has otherwise failed to meet the requirements of
21 s. 200.065 shall be deposited in the General Revenue Fund for
22 the 12 months following a determination of noncompliance by
23 the department.

24 (2) The distribution to an eligible county ~~a unit of~~
25 ~~local government~~ under this part is determined by the
26 following formula:

27 (a) First, the entitlement ~~of an eligible unit of~~
28 ~~local government~~ shall be computed on the basis of the
29 apportionment factor provided in s. 218.245, which shall be
30 applied for all eligible counties ~~units of local government~~ to

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1 all receipts available for distribution in the Revenue Sharing
2 Trust Fund for Counties ~~respective revenue sharing trust fund.~~

3 (b) Second, revenue shared with eligible counties
4 ~~units of local government~~ for any fiscal year shall be
5 adjusted so that no eligible county ~~unit of local government~~
6 receives less funds than its guaranteed entitlement.

7 (c) Third, revenues shared with counties for any
8 fiscal year shall be adjusted so that no county receives less
9 funds than its guaranteed entitlement plus the second
10 guaranteed entitlement for counties.

11 (d) Fourth, revenue shared with counties ~~units of~~
12 ~~local government~~ for any fiscal year shall be adjusted so that
13 no county ~~unit of local government~~ receives less funds than
14 its minimum entitlement.

15 (e) Fifth, after the adjustments provided in
16 paragraphs (b), (c), and (d), and after deducting the amount
17 committed to all counties ~~the units of local government~~, the
18 funds remaining in the Revenue Sharing Trust Fund for Counties
19 ~~respective trust funds~~ shall be distributed to those eligible
20 counties that ~~units of local government which~~ qualify to
21 receive additional moneys beyond the guaranteed entitlement,
22 on the basis of the additional money of each qualified county
23 ~~unit of local government~~ in proportion to the total additional
24 money of all qualified counties ~~units of local government~~.

25 (3) The distribution to an eligible municipality under
26 this part is determined by the following formula:

27 (a) First, each eligible municipality shall receive
28 the guaranteed entitlement for all receipts available for
29 distribution in the Revenue Sharing Trust Fund for
30 Municipalities.

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