

By the Committee on Fiscal Resource and Senators Klein and Dyer

314-1990-00

1 A bill to be entitled
2 An act relating to revenue sharing with
3 municipal governments; amending s. 210.20,
4 F.S.; eliminating transfers of net cigarette
5 tax collections to the Municipal Financial
6 Assistance Trust Fund and Revenue Sharing Trust
7 Fund for Municipalities; amending s. 212.20,
8 F.S.; authorizing a distribution to the Revenue
9 Sharing Trust Fund for Municipalities; amending
10 s. 288.1169, F.S.; revising a cross reference,
11 to conform; amending s. 218.21, F.S.;
12 redefining the term "guaranteed entitlement" as
13 applied to eligible municipalities; repealing
14 s. 200.132, F.S., relating to the Municipal
15 Financial Assistance Trust Fund; amending s.
16 11.45, F.S.; revising a reference, to conform;
17 providing an effective date.

18

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

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21 Section 1. Paragraph (a) of subsection (2) of section
22 210.20, Florida Statutes, is amended to read:

23 210.20 Employees and assistants; distribution of
24 funds.--

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

29 (a) The division shall from month to month certify to
30 the Comptroller the amount derived from the cigarette tax
31 imposed by s. 210.02, less the service charges provided for in

1 s. 215.20 and less 0.9 percent of the amount derived from the
2 cigarette tax imposed by s. 210.02, which shall be deposited
3 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
4 the amounts to be transferred from the Cigarette Tax
5 Collection Trust Fund and credited on the basis of ~~5.8 percent~~
6 ~~of the net collections to the Municipal Financial Assistance~~
7 ~~Trust Fund, 32.4 percent of the net collections to the Revenue~~
8 ~~Sharing Trust Fund for Municipalities, 2.9 percent of the net~~
9 collections to the Revenue Sharing Trust Fund for Counties,
10 and 29.3 percent of the net collections for the funding of
11 indigent health care to the Public Medical Assistance Trust
12 Fund.

13 Section 2. Paragraph (f) of subsection (6) of section
14 212.20, Florida Statutes, is amended to read:

15 212.20 Funds collected, disposition; additional powers
16 of department; operational expense; refund of taxes
17 adjudicated unconstitutionally collected.--

18 (6) Distribution of all proceeds under this chapter
19 shall be as follows:

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

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

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

30 3. After the distribution under subparagraphs 1. and
31 2., 9.653 percent of the amount remitted by a sales tax dealer

1 located within a participating county pursuant to s. 218.61
2 shall be transferred into the Local Government Half-cent Sales
3 Tax Clearing Trust Fund.

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

8 5. For proceeds received after July 1, 2000, and after
9 the distributions under subparagraphs 1., 2., 3., and 4.,
10 one-twelfth of 1.09475 percent of the prior fiscal year's
11 available proceeds under this paragraph shall be transferred
12 monthly to the Revenue Sharing Trust Fund for Municipalities
13 pursuant to s. 218.215. However, the amount shall never be
14 less than the amount due municipalities as their guaranteed
15 entitlement as defined by s. 218.21(6)(b).

16 6.5. Of the remaining proceeds:

17 a. One hundred sixty-six thousand six hundred and
18 sixty-seven dollars ~~Beginning July 1, 1992, \$166,667~~ shall be
19 distributed monthly by the department to each applicant that
20 has been certified as a "facility for a new professional
21 sports franchise" or a "facility for a retained professional
22 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
23 distributed monthly by the department to each applicant that
24 has been certified as a "new spring training franchise
25 facility" pursuant to s. 288.1162. Distributions shall begin
26 60 days following such certification and shall continue for 30
27 years. Nothing contained herein shall be construed to allow an
28 applicant certified pursuant to s. 288.1162 to receive more in
29 distributions than actually expended by the applicant for the
30 public purposes provided for in s. 288.1162(7). However, a
31 certified applicant shall receive distributions up to the

1 maximum amount allowable and undistributed under this section
2 for additional renovations and improvements to the facility
3 for the franchise without additional certification.

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

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

17 ~~7.6~~ All other proceeds shall remain with the General
18 Revenue Fund.

19 Section 3. Subsection (6) of section 288.1169, Florida
20 Statutes, is amended to read:

21 288.1169 International Game Fish Association World
22 Center facility; department duties.--

23 (6) The Department of Commerce must recertify every 10
24 years that the facility is open, that the International Game
25 Fish Association World Center continues to be the only
26 international administrative headquarters, fishing museum, and
27 Hall of Fame in the United States recognized by the
28 International Game Fish Association, and that the project is
29 meeting the minimum projections for attendance or sales tax
30 revenues as required at the time of original certification.
31 If the facility is not recertified during this 10-year review

1 as meeting the minimum projections, then funding will be
2 abated until certification criteria are met. If the project
3 fails to generate \$1 million of annual revenues pursuant to
4 paragraph (2)(e), the distribution of revenues pursuant to s.
5 212.20(6)(f)~~6.5-c.~~ shall be reduced to an amount equal to
6 \$83,333 multiplied by a fraction, the numerator of which is
7 the actual revenues generated and the denominator of which is
8 \$1 million. Such reduction shall remain in effect until
9 revenues generated by the project in a 12-month period equal
10 or exceed \$1 million.

11 Section 4. Paragraph (b) of subsection (6) of section
12 218.21, Florida Statutes, is amended to read:

13 218.21 Definitions.--As used in this part, the
14 following words and terms shall have the meanings ascribed
15 them in this section, except where the context clearly
16 indicates a different meaning:

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

20 (b) In state fiscal year 2000-2001 and each state
21 fiscal year thereafter, no eligible municipality shall receive
22 less funds from the Revenue Sharing Trust Fund for
23 Municipalities ~~in any fiscal year~~ than 90 percent of the
24 aggregate amount it received from the state in fiscal year
25 1999-2000 ~~1971-1972~~ under the provisions of the then-existing
26 s. 210.20(2)(a), tax on cigarettes; s. 206.879(1), state
27 alternative fuel fee ~~s. 323.16(3), road tax~~; and s. 206.605,
28 tax on motor fuel. ~~Any government exercising municipal powers~~
29 ~~under s. 6(f), Art. VIII of the State Constitution may not~~
30 ~~receive less than the aggregate amount it received from the~~
31 ~~Revenue Sharing Trust Fund for Municipalities in the preceding~~

1 ~~fiscal year, plus a percentage increase in such amount equal~~
2 ~~to the percentage increase of the Revenue Sharing Trust Fund~~
3 ~~for Municipalities for the preceding fiscal year.~~

4 Section 5. Section 200.132, Florida Statutes, is
5 repealed.

6 Section 6. Paragraph (b) of subsection (3) of section
7 11.45, Florida Statutes, is amended to read:

8 11.45 Definitions; duties; audits; reports.--

9 (3)

10 (b) The Legislative Auditing Committee shall direct
11 the Auditor General to make a financial audit of any
12 municipality whenever petitioned to do so by at least 20
13 percent of the electors of that municipality. The supervisor
14 of elections of the county in which the municipality is
15 located shall certify whether or not the petition contains the
16 signatures of at least 20 percent of the electors of the
17 municipality. After the completion of the audit, the Auditor
18 General shall determine whether the municipality has the
19 fiscal resources necessary to pay the cost of the audit. The
20 municipality shall pay the cost of the audit within 90 days
21 after the Auditor General's determination that the
22 municipality has the available resources. If the municipality
23 fails to pay the cost of the audit, the Department of Revenue
24 shall, upon certification of the Auditor General, withhold
25 from that portion of the distribution pursuant to s.
26 212.20(6)(f)5. municipal financial assistance trust fund for
27 ~~municipalities which is derived from the cigarette tax imposed~~
28 ~~under chapter 210, and which is distributable to such~~
29 ~~municipality,~~ a sum sufficient to pay the cost of the audit
30 and shall deposit that sum into the General Revenue Fund of
31 the state.

1 Section 7. This act shall take effect July 1, 2000.

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3 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
4 COMMITTEE SUBSTITUTE FOR
5 SB 1536

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This committee substitute deletes provisions that replaced the
municipal fuel tax and alternative fuel user fee with a sales
and use tax distribution in the Municipal Revenue Sharing
Trust Fund.

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