

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; repealing s. 200.132, F.S.,
12 relating to the Municipal Financial Assistance
13 Trust Fund; amending s. 11.45, F.S.; revising a
14 reference, to conform; providing an effective
15 date.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. Paragraph (a) of subsection (2) of section
20 210.20, Florida Statutes, is amended to read:

21 210.20 Employees and assistants; distribution of
22 funds.--

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

27 (a) The division shall from month to month certify to
28 the Comptroller the amount derived from the cigarette tax
29 imposed by s. 210.02, less the service charges provided for in
30 s. 215.20 and less 0.9 percent of the amount derived from the
31 cigarette tax imposed by s. 210.02, which shall be deposited

1 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
2 the amounts to be transferred from the Cigarette Tax
3 Collection Trust Fund and credited on the basis of ~~5.8 percent~~
4 ~~of the net collections to the Municipal Financial Assistance~~
5 ~~Trust Fund, 32.4 percent of the net collections to the Revenue~~
6 ~~Sharing Trust Fund for Municipalities, 2.9 percent of the net~~
7 collections to the Revenue Sharing Trust Fund for Counties,
8 and 29.3 percent of the net collections for the funding of
9 indigent health care to the Public Medical Assistance Trust
10 Fund.

11 Section 2. Paragraph (f) of subsection (6) of section
12 212.20, Florida Statutes, is amended to read:

13 212.20 Funds collected, disposition; additional powers
14 of department; operational expense; refund of taxes
15 adjudicated unconstitutionally collected.--

16 (6) Distribution of all proceeds under this chapter
17 shall be as follows:

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

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

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

28 3. After the distribution under subparagraphs 1. and
29 2., 9.653 percent of the amount remitted by a sales tax dealer
30 located within a participating county pursuant to s. 218.61
31

1 shall be transferred into the Local Government Half-cent Sales
2 Tax Clearing Trust Fund.

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

7 5. For proceeds received after July 1, 2000, and after
8 the distributions under subparagraphs 1., 2., 3., and 4.,
9 1.0715 percent of the available proceeds pursuant to this
10 paragraph shall be transferred monthly to the Revenue Sharing
11 Trust Fund for Municipalities pursuant to s. 218.215. If the
12 total revenue to be distributed pursuant to this subparagraph
13 is at least as great as the amount due from the Revenue
14 Sharing Trust Fund for Municipalities and the Municipal
15 Financial Trust Fund in state fiscal year 1999-2000, no
16 municipality shall receive less than the amount due from the
17 Revenue Sharing Trust Fund for Municipalities and the
18 Municipal Financial Trust Fund in state fiscal year 1999-2000.
19 If the total proceeds to be distributed are less than the
20 amount received in combination from the Revenue Sharing Trust
21 Fund for Municipalities and the Municipal Financial Trust Fund
22 in state fiscal year 1999-2000, each municipality shall
23 receive an amount proportionate to the amount it was due in
24 state fiscal year 1999-2000.

25 6.5. Of the remaining proceeds:

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

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

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

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

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

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

30 288.1169 International Game Fish Association World
31 Center facility; department duties.--

1 (6) The Department of Commerce must recertify every 10
2 years that the facility is open, that the International Game
3 Fish Association World Center continues to be the only
4 international administrative headquarters, fishing museum, and
5 Hall of Fame in the United States recognized by the
6 International Game Fish Association, and that the project is
7 meeting the minimum projections for attendance or sales tax
8 revenues as required at the time of original certification.
9 If the facility is not recertified during this 10-year review
10 as meeting the minimum projections, then funding will be
11 abated until certification criteria are met. If the project
12 fails to generate \$1 million of annual revenues pursuant to
13 paragraph (2)(e), the distribution of revenues pursuant to s.
14 212.20(6)(f)~~6.5~~-c. shall be reduced to an amount equal to
15 \$83,333 multiplied by a fraction, the numerator of which is
16 the actual revenues generated and the denominator of which is
17 \$1 million. Such reduction shall remain in effect until
18 revenues generated by the project in a 12-month period equal
19 or exceed \$1 million.

20 Section 4. Section 200.132, Florida Statutes, is
21 repealed.

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

24 11.45 Definitions; duties; audits; reports.--

25 (3)

26 (b) The Legislative Auditing Committee shall direct
27 the Auditor General to make a financial audit of any
28 municipality whenever petitioned to do so by at least 20
29 percent of the electors of that municipality. The supervisor
30 of elections of the county in which the municipality is
31 located shall certify whether or not the petition contains the

1 signatures of at least 20 percent of the electors of the
2 municipality. After the completion of the audit, the Auditor
3 General shall determine whether the municipality has the
4 fiscal resources necessary to pay the cost of the audit. The
5 municipality shall pay the cost of the audit within 90 days
6 after the Auditor General's determination that the
7 municipality has the available resources. If the municipality
8 fails to pay the cost of the audit, the Department of Revenue
9 shall, upon certification of the Auditor General, withhold
10 from that portion of the distribution pursuant to s.
11 212.20(6)(f)5.~~municipal financial assistance trust fund for~~
12 ~~municipalities which is derived from the cigarette tax imposed~~
13 ~~under chapter 210, and which is distributable to such~~
14 ~~municipality,~~a sum sufficient to pay the cost of the audit
15 and shall deposit that sum into the General Revenue Fund of
16 the state.

17 Section 6. This act shall take effect July 1, 2000.