

Bill No. CS for SB 1650

Amendment No.

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Klein moved the following amendment:

Senate Amendment (with title amendment)
Delete everything after the enacting clause

and insert:

Section 1. Subsection (3) of section 199.292, Florida Statutes, is amended to read:

199.292 Disposition of intangible personal property taxes.--All intangible personal property taxes collected pursuant to this chapter shall be placed in a special fund designated as the "Intangible Tax Trust Fund." The fund shall be disbursed as follows:

(3) Of the remaining intangible personal property taxes collected, ~~the balance an amount equal to 35.3 percent in state fiscal year 1998-1999 and an amount equal to 37.7 percent in each year thereafter, shall be transferred to the Revenue Sharing Trust Fund for Counties. Of the remaining taxes collected, an amount equal to 64.7 percent in state fiscal year 1998-1999 and an amount equal to 62.3 percent in each year thereafter,~~ shall be transferred to the General

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1 Revenue Fund of the state.

2 Section 2. Paragraph (f) of subsection (6) of section
3 212.20, Florida Statutes, is amended to read:

4 212.20 Funds collected, disposition; additional powers
5 of department; operational expense; refund of taxes
6 adjudicated unconstitutionally collected.--

7 (6) Distribution of all proceeds under this chapter
8 shall be as follows:

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

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

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

19 3. After the distribution under subparagraphs 1. and
20 2., 9.653 percent of the amount remitted by a sales tax dealer
21 located within a participating county pursuant to s. 218.61
22 shall be transferred into the Local Government Half-cent Sales
23 Tax Clearing Trust Fund.

24 4. After the distribution under subparagraphs 1., 2.,
25 and 3., 0.065 ~~0.054~~ percent shall be transferred to the Local
26 Government Half-cent Sales Tax Clearing Trust Fund and
27 distributed pursuant to s. 218.65.

28 5. For proceeds received after July 1, 2000, and after
29 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
30 percent of the available proceeds pursuant to this paragraph
31 shall be transferred monthly to the Revenue Sharing Trust Fund

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1 for Counties pursuant to s. 218.215.

2 ~~6.5.~~ Of the remaining proceeds:

3 a. Beginning July 1, 1992, \$166,667 shall be
4 distributed monthly by the department to each applicant that
5 has been certified as a "facility for a new professional
6 sports franchise" or a "facility for a retained professional
7 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
8 distributed monthly by the department to each applicant that
9 has been certified as a "new spring training franchise
10 facility" pursuant to s. 288.1162. Distributions shall begin
11 60 days following such certification and shall continue for 30
12 years. Nothing contained herein shall be construed to allow an
13 applicant certified pursuant to s. 288.1162 to receive more in
14 distributions than actually expended by the applicant for the
15 public purposes provided for in s. 288.1162(7). However, a
16 certified applicant shall receive distributions up to the
17 maximum amount allowable and undistributed under this section
18 for additional renovations and improvements to the facility
19 for the franchise without additional certification.

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

26 c. Beginning 30 days after notice by the Department of
27 Commerce to the Department of Revenue that the applicant has
28 been certified as the International Game Fish Association
29 World Center facility pursuant to s. 288.1169, and the
30 facility is open to the public, \$83,333 shall be distributed
31 monthly, for up to 180 months, to the applicant. This

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1 distribution is subject to reduction pursuant to s. 288.1169.

2 ~~7.6.~~ All other proceeds shall remain with the General
3 Revenue Fund.

4 Section 3. Section 218.23, Florida Statutes, is
5 amended to read:

6 218.23 Revenue sharing with units of local
7 government.--

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

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

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

16 (c) Levied, as shown on its most recent financial
17 report pursuant to s. 218.32, ad valorem taxes, exclusive of
18 taxes levied for debt service or other special millages
19 authorized by the voters, to produce the revenue equivalent to
20 a millage rate of 3 mills on the dollar based on the 1973
21 taxable values as certified by the property appraiser pursuant
22 to s. 193.122(2) or, in order to produce revenue equivalent to
23 that which would otherwise be produced by such 3-mill ad
24 valorem tax, to have received a remittance from the county
25 pursuant to s. 125.01(6)(a), collected an occupational license
26 tax or a utility tax, levied an ad valorem tax, or received
27 revenue from any combination of these four sources. If a new
28 municipality is incorporated, the provisions of this paragraph
29 shall apply to the taxable values for the year of
30 incorporation as certified by the property appraiser. This
31 paragraph requires only a minimum amount of revenue to be

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1 raised from the ad valorem tax, the occupational license tax,
2 and the utility tax. It does not require a minimum millage
3 rate.

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

14 (e) Certified that persons in its employ as
15 firefighters, as defined in s. 633.30(1), meet the
16 qualification for employment as established by the Division of
17 State Fire Marshal pursuant to the provisions of ss. 633.34
18 and 633.35 and that the provisions of s. 633.382 have been
19 met.

20 (f) Certified that each dependent special district
21 that is budgeted separately from the general budget of the
22 local governing authority has met the provisions for annual
23 postaudit of its financial accounts in accordance with the
24 provisions of law.

25
26 Additionally, to receive its share of revenue sharing funds, a
27 unit of local government shall certify to the Department of
28 Revenue that the requirements of s. 200.065, if applicable,
29 were met. The certification shall be made annually within 30
30 days of adoption of an ordinance or resolution establishing a
31 final property tax levy or, if no property tax is levied, not

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1 later than November 1. The portion of revenue sharing funds
2 which, pursuant to this part, would otherwise be distributed
3 to a unit of local government which has not certified
4 compliance or has otherwise failed to meet the requirements of
5 s. 200.065 shall be deposited in the General Revenue Fund for
6 the 12 months following a determination of noncompliance by
7 the department.

8 (2) Any unit of local government which is consolidated
9 as provided by s. 9, Art. VIII of the State Constitution of
10 1885, as preserved by s. 6(e), Art. VIII of the 1968 revised
11 constitution, shall receive an annual distribution from the
12 Revenue Sharing Trust Fund for Counties equal to \$6.24 times
13 its population.

14 ~~(3)~~(2) The distribution to a unit of local government
15 under this part is determined by the following formula:

16 (a) First, the entitlement of an eligible unit of
17 local government shall be computed on the basis of the
18 apportionment factor provided in s. 218.245, which shall be
19 applied for all eligible units of local government to all
20 receipts available for distribution in the respective revenue
21 sharing trust fund.

22 (b) Second, revenue shared with eligible units of
23 local government for any fiscal year shall be adjusted so that
24 no eligible unit of local government receives less funds than
25 its guaranteed entitlement.

26 (c) Third, revenues shared with counties for any
27 fiscal year shall be adjusted so that no county receives less
28 funds than its guaranteed entitlement plus the second
29 guaranteed entitlement for counties.

30 (d) Fourth, revenue shared with units of local
31 government for any fiscal year shall be adjusted so that no

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1 unit of local government receives less funds than its minimum
2 entitlement.

3 (e) Fifth, after the adjustments provided in
4 paragraphs (b), (c), and (d), and after deducting the amount
5 committed to all the units of local government, the funds
6 remaining in the respective trust funds shall be distributed
7 to those eligible units of local government which qualify to
8 receive additional moneys beyond the guaranteed entitlement,
9 on the basis of the additional money of each qualified unit of
10 local government in proportion to the total additional money
11 of all qualified units of local government.

12 ~~(4)(3)~~ Notwithstanding the provisions of paragraph
13 (1)(c), no unit of local government which was eligible to
14 participate in revenue sharing in the 3 years prior to
15 initially participating in the local government half-cent
16 sales tax shall be ineligible to participate in revenue
17 sharing solely due to a millage or utility tax reduction
18 afforded by the local government half-cent sales tax.

19 Section 4. Subsection (3) is added to section 218.25,
20 Florida Statutes, to read:

21 218.25 Limitation of shared funds; holders of bonds
22 protected; limitation on use of second guaranteed entitlement
23 for counties.--

24 (3) As an additional assurance to holders of bonds
25 issued before April 18, 2000, which are secured by the
26 guaranteed entitlement or second guaranteed entitlement for
27 counties, or bonds issued to refund such bonds which mature no
28 later than the bonds that they refunded and which result in a
29 reduction of debt service payable in each fiscal year, it is
30 the intent of the Legislature that, to the extent the
31 elimination of tax sources dedicated to funding the guaranteed

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1 entitlement or the second guaranteed entitlement for counties
2 or a reduction in the rate of assessment of such taxes results
3 in an inability of a county to pay debt service on such bonds,
4 the Legislature will provide alternative funding sources in an
5 amount sufficient to pay any deficit in the amount required
6 for such debt service. This commitment of the Legislature is
7 contingent on the county first using any funds available under
8 this part for the payment of such debt service.

9 Section 5. Subsection (6) of section 288.1169, Florida
10 Statutes, is amended to read:

11 288.1169 International Game Fish Association World
12 Center facility; department duties.--

13 (6) The Department of Commerce must recertify every 10
14 years that the facility is open, that the International Game
15 Fish Association World Center continues to be the only
16 international administrative headquarters, fishing museum, and
17 Hall of Fame in the United States recognized by the
18 International Game Fish Association, and that the project is
19 meeting the minimum projections for attendance or sales tax
20 revenues as required at the time of original certification.
21 If the facility is not recertified during this 10-year review
22 as meeting the minimum projections, then funding will be
23 abated until certification criteria are met. If the project
24 fails to generate \$1 million of annual revenues pursuant to
25 paragraph (2)(e), the distribution of revenues pursuant to s.
26 212.20(6)(f)~~6.5-c.~~ shall be reduced to an amount equal to
27 \$83,333 multiplied by a fraction, the numerator of which is
28 the actual revenues generated and the denominator of which is
29 \$1 million. Such reduction shall remain in effect until
30 revenues generated by the project in a 12-month period equal
31 or exceed \$1 million.

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1 Section 6. Section 218.251, Florida Statutes, is
2 repealed.

3 Section 7. This act shall take effect July 1, 2000.
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6 ===== T I T L E A M E N D M E N T =====

7 And the title is amended as follows:

8 On page 1, line 3, delete everything after
9 "governments;"

10

11 and insert:

12 amending s. 199.292, F.S.; eliminating
13 distribution of a portion of intangible
14 personal property tax revenues to the Revenue
15 Sharing Trust Fund for Counties; amending s.
16 212.20, F.S.; increasing the distribution of
17 sales and use tax proceeds to the Local
18 Government Half-cent Sales Tax Clearing Trust
19 Fund; providing for distribution of a portion
20 of sales and use tax proceeds to the Revenue
21 Sharing Trust Fund for Counties; amending s.
22 218.23, F.S.; providing for an annual
23 distribution from the trust fund to certain
24 consolidated units of local government;
25 amending s. 218.25, F.S.; providing additional
26 assurance to holders of bonds secured by shared
27 funds; amending s. 288.1169, F.S.; correcting a
28 reference; repealing s. 218.251, F.S.; which
29 provides for an additional distribution to
30 certain consolidated governments, subject to
31 annual appropriations; providing an effective

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