

1 A bill to be entitled
2 An act relating to revenue sharing with county
3 governments; amending s. 199.292, F.S.;
4 eliminating distribution of a portion of
5 intangible personal property tax revenues to
6 the Revenue Sharing Trust Fund for Counties;
7 amending s. 212.20, F.S.; increasing the
8 distribution of sales and use tax proceeds to
9 the Local Government Half-cent Sales Tax
10 Clearing Trust Fund; providing for distribution
11 of a portion of sales and use tax proceeds to
12 the Revenue Sharing Trust Fund for Counties;
13 amending s. 218.23, F.S.; providing for an
14 annual distribution from the trust fund to
15 certain consolidated units of local government;
16 amending s. 218.25, F.S.; providing additional
17 assurance to holders of bonds secured by shared
18 funds; amending s. 288.1169, F.S.; correcting a
19 reference; repealing s. 218.251, F.S.; which
20 provides for an additional distribution to
21 certain consolidated governments, subject to
22 annual appropriations; providing an effective
23 date.

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

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

29 199.292 Disposition of intangible personal property
30 taxes.--All intangible personal property taxes collected
31 pursuant to this chapter shall be placed in a special fund

1 designated as the "Intangible Tax Trust Fund." The fund shall
2 be disbursed as follows:

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

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

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

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

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

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

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

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

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., 0.065 ~~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., 2.25
9 percent of the available proceeds pursuant to this paragraph
10 shall be transferred monthly to the Revenue Sharing Trust Fund
11 for Counties pursuant to s. 218.215.

12 ~~6.5.~~ Of the remaining proceeds:

13 a. Beginning July 1, 1992, \$166,667 shall be
14 distributed monthly by the department to each applicant that
15 has been certified as a "facility for a new professional
16 sports franchise" or a "facility for a retained professional
17 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
18 distributed monthly by the department to each applicant that
19 has been certified as a "new spring training franchise
20 facility" pursuant to s. 288.1162. Distributions shall begin
21 60 days following such certification and shall continue for 30
22 years. Nothing contained herein shall be construed to allow an
23 applicant certified pursuant to s. 288.1162 to receive more in
24 distributions than actually expended by the applicant for the
25 public purposes provided for in s. 288.1162(7). However, a
26 certified applicant shall receive distributions up to the
27 maximum amount allowable and undistributed under this section
28 for additional renovations and improvements to the facility
29 for the franchise without additional certification.

30 b. Beginning 30 days after notice by the Office of
31 Tourism, Trade, and Economic Development to the Department of

1 Revenue that an applicant has been certified as the
2 professional golf hall of fame pursuant to s. 288.1168 and is
3 open to the public, \$166,667 shall be distributed monthly, for
4 up to 300 months, to the applicant.

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

12 ~~7.6.~~ All other proceeds shall remain with the General
13 Revenue Fund.

14 Section 3. Section 218.23, Florida Statutes, is
15 amended to read:

16 218.23 Revenue sharing with units of local
17 government.--

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

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

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

26 (c) Levied, as shown on its most recent financial
27 report pursuant to s. 218.32, ad valorem taxes, exclusive of
28 taxes levied for debt service or other special millages
29 authorized by the voters, to produce the revenue equivalent to
30 a millage rate of 3 mills on the dollar based on the 1973
31 taxable values as certified by the property appraiser pursuant

1 to s. 193.122(2) or, in order to produce revenue equivalent to
2 that which would otherwise be produced by such 3-mill ad
3 valorem tax, to have received a remittance from the county
4 pursuant to s. 125.01(6)(a), collected an occupational license
5 tax or a utility tax, levied an ad valorem tax, or received
6 revenue from any combination of these four sources. If a new
7 municipality is incorporated, the provisions of this paragraph
8 shall apply to the taxable values for the year of
9 incorporation as certified by the property appraiser. This
10 paragraph requires only a minimum amount of revenue to be
11 raised from the ad valorem tax, the occupational license tax,
12 and the utility tax. It does not require a minimum millage
13 rate.

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

24 (e) Certified that persons in its employ as
25 firefighters, as defined in s. 633.30(1), meet the
26 qualification for employment as established by the Division of
27 State Fire Marshal pursuant to the provisions of ss. 633.34
28 and 633.35 and that the provisions of s. 633.382 have been
29 met.

30 (f) Certified that each dependent special district
31 that is budgeted separately from the general budget of the

1 local governing authority has met the provisions for annual
2 postaudit of its financial accounts in accordance with the
3 provisions of law.

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

18 (2) Any unit of local government which is consolidated
19 as provided by s. 9, Art. VIII of the State Constitution of
20 1885, as preserved by s. 6(e), Art. VIII of the 1968 revised
21 constitution, shall receive an annual distribution from the
22 Revenue Sharing Trust Fund for Counties equal to \$6.24 times
23 its population.

24 ~~(3)(2)~~ The distribution to a unit of local government
25 under this part is determined by the following formula:

26 (a) First, the entitlement of an eligible unit of
27 local government shall be computed on the basis of the
28 apportionment factor provided in s. 218.245, which shall be
29 applied for all eligible units of local government to all
30 receipts available for distribution in the respective revenue
31 sharing trust fund.

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

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

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

13 (e) Fifth, after the adjustments provided in
14 paragraphs (b), (c), and (d), and after deducting the amount
15 committed to all the units of local government, the funds
16 remaining in the respective trust funds shall be distributed
17 to those eligible units of local government which qualify to
18 receive additional moneys beyond the guaranteed entitlement,
19 on the basis of the additional money of each qualified unit of
20 local government in proportion to the total additional money
21 of all qualified units of local government.

22 (4)~~(3)~~ Notwithstanding the provisions of paragraph
23 (1)(c), no unit of local government which was eligible to
24 participate in revenue sharing in the 3 years prior to
25 initially participating in the local government half-cent
26 sales tax shall be ineligible to participate in revenue
27 sharing solely due to a millage or utility tax reduction
28 afforded by the local government half-cent sales tax.

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

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1 218.25 Limitation of shared funds; holders of bonds
2 protected; limitation on use of second guaranteed entitlement
3 for counties.--

4 (3) As an additional assurance to holders of bonds
5 issued before April 18, 2000, which are secured by the
6 guaranteed entitlement or second guaranteed entitlement for
7 counties, or bonds issued to refund such bonds which mature no
8 later than the bonds that they refunded and which result in a
9 reduction of debt service payable in each fiscal year, it is
10 the intent of the Legislature that, to the extent the
11 elimination of tax sources dedicated to funding the guaranteed
12 entitlement or the second guaranteed entitlement for counties
13 or a reduction in the rate of assessment of such taxes results
14 in an inability of a county to pay debt service on such bonds,
15 the Legislature will provide alternative funding sources in an
16 amount sufficient to pay any deficit in the amount required
17 for such debt service. This commitment of the Legislature is
18 contingent on the county first using any funds available under
19 this part for the payment of such debt service.

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

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

24 (6) The Department of Commerce must recertify every 10
25 years that the facility is open, that the International Game
26 Fish Association World Center continues to be the only
27 international administrative headquarters, fishing museum, and
28 Hall of Fame in the United States recognized by the
29 International Game Fish Association, and that the project is
30 meeting the minimum projections for attendance or sales tax
31 revenues as required at the time of original certification.

1 If the facility is not recertified during this 10-year review
2 as meeting the minimum projections, then funding will be
3 abated until certification criteria are met. If the project
4 fails to generate \$1 million of annual revenues pursuant to
5 paragraph (2)(e), the distribution of revenues pursuant to s.
6 212.20(6)(f)~~6.5-c.~~ shall be reduced to an amount equal to
7 \$83,333 multiplied by a fraction, the numerator of which is
8 the actual revenues generated and the denominator of which is
9 \$1 million. Such reduction shall remain in effect until
10 revenues generated by the project in a 12-month period equal
11 or exceed \$1 million.

12 Section 6. Section 218.251, Florida Statutes, is
13 repealed.

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