

By Senator Horne

6-907B-00

1 A bill to be entitled
2 An act relating to revenue sharing with
3 municipalities; amending s. 210.20, F.S.;
4 eliminating the distribution of funds from the
5 Cigarette Tax Collection Trust Fund to the
6 Municipal Financial Assistance Trust Fund and
7 the Revenue Sharing Trust Fund for
8 Municipalities; amending s. 212.20, F.S.;
9 providing for a distribution of sales tax
10 revenue to the Revenue Sharing Trust Fund for
11 Municipalities; amending s. 218.21, F.S.;
12 revising the guaranteed entitlement for
13 municipalities; repealing s. 200.132, F.S.,
14 relating to the Municipal Financial Assistance
15 Trust Fund; providing an effective date.

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

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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
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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 sales tax proceeds received after July 1, 2000,
8 and after the distributions under subparagraphs 1.-4.,
9 one-twelfth of ___ percent of the prior fiscal year's
10 available proceeds under s. 212.20(6)(f) shall be transferred
11 to the Revenue Sharing Trust Fund for Municipalities under s.
12 218.215. However, the amount may never be less than the amount
13 due municipalities as their guaranteed entitlement as that
14 term is defined in s. 218.21(6)(b).

15 ~~6.5.~~ Of the remaining proceeds:

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

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1 for additional renovations and improvements to the facility
2 for the franchise without additional certification.

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

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

16 7.6. All other proceeds shall remain with the General
17 Revenue Fund.

18 Section 3. Paragraph (b) of subsection (6) of section
19 218.21, Florida Statutes, is amended to read:

20 218.21 Definitions.--As used in this part, the
21 following words and terms shall have the meanings ascribed
22 them in this section, except where the context clearly
23 indicates a different meaning:

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

27 (b) No eligible municipality shall receive less funds
28 from the Revenue Sharing Trust Fund for Municipalities in any
29 fiscal year than the aggregate amount it received from the
30 state in fiscal year 1971-1972 under the provisions of the
31 then-existing s. 210.20(2)(a), tax on cigarettes; s.

1 323.16(3), road tax; and s. 206.605, tax on motor fuel. Any
2 government exercising municipal powers under s. 6(f), Art.
3 VIII of the State Constitution may not receive less than the
4 aggregate amount it received from the Revenue Sharing Trust
5 Fund for Municipalities in fiscal year 1999-2000 ~~the preceding~~
6 ~~fiscal year, plus a percentage increase in such amount equal~~
7 ~~to the percentage increase of the Revenue Sharing Trust Fund~~
8 ~~for Municipalities for the preceding fiscal year.~~

9 Section 4. Section 200.132, Florida Statutes, is
10 repealed.

11 Section 5. This act shall take effect July 1, 2000.

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14 SENATE SUMMARY

15 Revises the method of sharing state tax revenues with
16 municipalities.