

By Senator Horne

6-908B-00

1 A bill to be entitled
 2 An act relating to revenue sharing with
 3 counties; amending s. 199.292, F.S.;
 4 eliminating the transfer of intangible personal
 5 property tax revenue to the Revenue Sharing
 6 Trust Fund for Counties; amending s. 210.20,
 7 F.S.; eliminating the transfer of funds from
 8 the Cigarette Tax Collection Trust Fund to the
 9 Revenue Sharing Trust Fund for Counties;
 10 amending s. 212.20, F.S.; providing for a
 11 distribution of sales tax proceeds to the
 12 Revenue Sharing Trust Fund for Counties;
 13 amending s. 218.23, F.S.; providing a
 14 distribution for a consolidated government;
 15 repealing s. 218.251, F.S., relating to revenue
 16 sharing with consolidated governments;
 17 providing an effective date.

18

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

20

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

23 199.292 Disposition of intangible personal property
 24 taxes.--All intangible personal property taxes collected
 25 pursuant to this chapter shall be placed in a special fund
 26 designated as the "Intangible Tax Trust Fund." The fund shall
 27 be disbursed as follows:

28 (3) ~~Of~~ The remaining intangible personal property
 29 taxes collected, ~~an amount equal to 35.3 percent in state~~
 30 ~~fiscal year 1998-1999 and an amount equal to 37.7 percent in~~
 31 ~~each year thereafter, shall be transferred to the Revenue~~

1 ~~Sharing Trust Fund for Counties. Of the remaining taxes~~
2 ~~collected, an amount equal to 64.7 percent in state fiscal~~
3 ~~year 1998-1999 and an amount equal to 62.3 percent in each~~
4 ~~year thereafter, shall be transferred to the General Revenue~~
5 Fund of the state.

6 Section 2. Paragraph (a) of subsection (2) of section
7 210.20, Florida Statutes, is amended to read:

8 210.20 Employees and assistants; distribution of
9 funds.--

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

14 (a) The division shall from month to month certify to
15 the Comptroller the amount derived from the cigarette tax
16 imposed by s. 210.02, less the service charges provided for in
17 s. 215.20 and less 0.9 percent of the amount derived from the
18 cigarette tax imposed by s. 210.02, which shall be deposited
19 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
20 the amounts to be transferred from the Cigarette Tax
21 Collection Trust Fund and credited on the basis of 5.8 percent
22 of the net collections to the Municipal Financial Assistance
23 Trust Fund, 32.4 percent of the net collections to the Revenue
24 Sharing Trust Fund for Municipalities, ~~2.9 percent of the net~~
25 ~~collections to the Revenue Sharing Trust Fund for Counties,~~
26 and 29.3 percent of the net collections for the funding of
27 indigent health care to the Public Medical Assistance Trust
28 Fund.

29 Section 3. Paragraph (f) of subsection (6) of section
30 212.20, Florida Statutes, is amended to read:

31

1 212.20 Funds collected, disposition; additional powers
2 of department; operational expense; refund of taxes
3 adjudicated unconstitutionally collected.--

4 (6) Distribution of all proceeds under this chapter
5 shall be as follows:

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

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

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

16 3. After the distribution under subparagraphs 1. and
17 2., 9.653 percent of the amount remitted by a sales tax dealer
18 located within a participating county pursuant to s. 218.61
19 shall be transferred into the Local Government Half-cent Sales
20 Tax Clearing Trust Fund.

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

25 5. For sales tax proceeds received after July 1, 2000,
26 and after the distributions under subparagraphs 1.-4.,
27 one-twelfth of ___ percent of the prior fiscal year's
28 available proceeds under s. 212.20(6)(f) shall be transferred
29 to the Revenue Sharing Trust Fund for Counties under s.
30 218.215. However, the amount may never be less than the amount
31

1 due counties as their guaranteed entitlement as that term is
2 defined in s. 218.21(6)(b) and s. 218.21(10).

3 6.5. Of the remaining proceeds:

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

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

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

1 monthly, for up to 180 months, to the applicant. This
2 distribution is subject to reduction pursuant to s. 288.1169.

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

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

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

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

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

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

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

1 paragraph requires only a minimum amount of revenue to be
2 raised from the ad valorem tax, the occupational license tax,
3 and the utility tax. It does not require a minimum millage
4 rate.

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

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

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

26
27 Additionally, to receive its share of revenue sharing funds, a
28 unit of local government shall certify to the Department of
29 Revenue that the requirements of s. 200.065, if applicable,
30 were met. The certification shall be made annually within 30
31 days of adoption of an ordinance or resolution establishing a

1 final property tax levy or, if no property tax is levied, not
2 later than November 1. The portion of revenue sharing funds
3 which, pursuant to this part, would otherwise be distributed
4 to a unit of local government which has not certified
5 compliance or has otherwise failed to meet the requirements of
6 s. 200.065 shall be deposited in the General Revenue Fund for
7 the 12 months following a determination of noncompliance by
8 the department.

9 (2) Any county, the government of which is
10 consolidated with that of one or more municipalities within
11 the county, shall receive an annual distribution equal to
12 \$6.24 times its population. To be eligible for this
13 distribution, the consolidation must have occurred before
14 January 1, 2000.

15 (3)~~(2)~~ After the distribution under subsection (2),
16 the distribution to a unit of local government under this part
17 is determined by the following formula:

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

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

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

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

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

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

21 Section 5. Section 218.251, Florida Statutes, is
22 repealed.

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

24 *****

25 SENATE SUMMARY

26 Revises the method of sharing taxes with counties.
27
28
29
30
31