

By the Committee on Community Affairs and Representatives
Melvin, Gay, Turnbull, Barreiro, Ritchie, Brown, Edwards,
Bullard and Constantine

1 A bill to be entitled
2 An act relating to revenue sharing with
3 municipal governments; amending s. 206.605,
4 F.S.; transferring the net proceeds of the
5 municipal fuel tax to the General Revenue Fund;
6 amending s. 206.41, F.S.; revising a cross
7 reference, to conform; amending s. 206.879,
8 F.S.; transferring a percentage of the State
9 Alternative Fuel User Fee Clearing Trust Fund
10 proceeds to the General Revenue Fund, revising
11 other transfer percentages, and eliminating a
12 transfer to the Revenue Sharing Trust Fund for
13 Municipalities; amending s. 210.20, F.S.;
14 eliminating transfers of net cigarette tax
15 collections to the Municipal Financial
16 Assistance Trust Fund and Revenue Sharing Trust
17 Fund for Municipalities; amending s. 212.20,
18 F.S.; authorizing a distribution to the Revenue
19 Sharing Trust Fund for Municipalities; amending
20 s. 288.1169, F.S.; revising a cross reference,
21 to conform; amending s. 218.21, F.S.;
22 redefining the term "guaranteed entitlement" as
23 applied to eligible municipalities; repealing
24 s. 200.132, F.S., relating to the Municipal
25 Financial Assistance Trust Fund; amending s.
26 11.45, F.S.; revising a reference, to conform;
27 providing an effective date.

28
29 Be It Enacted by the Legislature of the State of Florida:
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31

1 Section 1. Section 206.605, Florida Statutes, is
2 amended to read:

3 206.605 Municipal tax on motor fuel.--

4 ~~(1)~~ The proceeds of the municipal fuel tax imposed
5 pursuant to s. 206.41(1)(c), after deducting the service
6 charge pursuant to chapter 215 and the administrative costs
7 incurred by the department in collecting, administering,
8 enforcing, and distributing the tax, which administrative
9 costs may not exceed 2 percent of collections, shall be
10 transferred into the General Revenue ~~Sharing Trust Fund for~~
11 Municipalities.

12 ~~(2) Funds available under this section shall be used~~
13 ~~only for purchase of transportation facilities and road and~~
14 ~~street rights-of-way, construction, reconstruction,~~
15 ~~maintenance of roads and streets; for the adjustment of~~
16 ~~city-owned utilities as required by road and street~~
17 ~~construction, and the construction, reconstruction,~~
18 ~~transportation-related public safety activities, maintenance,~~
19 ~~and operation of transportation facilities. Municipalities are~~
20 ~~authorized to expend the funds received under this section in~~
21 ~~conjunction with other cities or counties or state or federal~~
22 ~~government in joint projects.~~

23 ~~(3)(a) If any municipality subject to this section~~
24 ~~does not have the transportation facilities capability, the~~
25 ~~municipality may designate by resolution the projects to be~~
26 ~~undertaken, and the engineering may be thereafter performed~~
27 ~~and administered and the construction administered by the~~
28 ~~Department of Transportation or, in the case of a~~
29 ~~municipality, by the appropriate county, if such county has~~
30 ~~the capability and agrees to undertake the projects.~~

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1 ~~(b) In the event the municipality desires the~~
2 ~~Department of Transportation either to perform or administer~~
3 ~~the engineering services or to administer the construction, or~~
4 ~~both, it must so indicate at the time of the presentation of~~
5 ~~the annual budget or it must so designate at the time the~~
6 ~~county presents its annual budget.~~

7 Section 2. Paragraph (c) of subsection (1) of section
8 206.41, Florida Statutes, is amended to read:

9 206.41 State taxes imposed on motor fuel.--

10 (1) The following taxes are imposed on motor fuel
11 under the circumstances described in subsection (6):

12 (c) An additional tax of 1 cent per net gallon, which
13 is designated as the "municipal fuel tax" and the proceeds of
14 which shall be transferred as provided ~~used for the purposes~~
15 ~~described in s. 206.605.~~

16 Section 3. Subsection (1) of section 206.879, Florida
17 Statutes, is amended to read:

18 206.879 State and local alternative fuel user fee
19 clearing trust funds; distribution.--

20 (1) Notwithstanding the provisions of s. 206.875, the
21 revenues from the state alternative fuel fees imposed by s.
22 206.877 shall be deposited into the State Alternative Fuel
23 User Fee Clearing Trust Fund, which is hereby created. After
24 deducting the service charges provided in s. 215.20, the
25 proceeds in this trust fund shall be distributed as follows:
26 50 percent ~~one-fifth of the proceeds in calendar year 1991,~~
27 ~~one-third of the proceeds in calendar year 1992,~~
28 ~~three-sevenths of the proceeds in calendar year 1993, and~~
29 ~~one-half of the proceeds in each calendar year thereafter~~
30 ~~shall be transferred to the State Transportation Trust Fund;~~
31 ~~the remainder shall be distributed as follows:~~ 25 50 percent

1 ~~shall be transferred~~ to the State Board of Administration for
2 distribution according to the provisions of s. 16, Art. IX of
3 the State Constitution of 1885, as amended; 12.5 ~~25~~ percent
4 ~~shall be transferred~~ to the General Revenue Fund Revenue
5 ~~Sharing Trust Fund for Municipalities~~; and the remaining 12.5
6 ~~25~~ percent ~~shall be distributed~~ using the formula contained in
7 s. 206.60(1).

8 Section 4. Paragraph (a) of subsection (2) of section
9 210.20, Florida Statutes, is amended to read:

10 210.20 Employees and assistants; distribution of
11 funds.--

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

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

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1 Section 5. Paragraph (f) of subsection (6) of section
2 212.20, Florida Statutes, is amended to read:

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

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

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

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

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

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

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

27 5. For proceeds received after July 1, 2000, and after
28 the distributions under subparagraphs 1., 2., 3., and 4.,
29 one-twelfth of 1.70179 percent of the prior fiscal year's
30 available proceeds under this paragraph shall be transferred
31 monthly to the Revenue Sharing Trust Fund for Municipalities

1 pursuant to s. 218.215. However, the amount shall never be
2 less than the amount due municipalities as their guaranteed
3 entitlement as defined by s. 218.21(6)(b).

4 6.5. Of the remaining proceeds:

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

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

29 c. Beginning 30 days after notice by the Department of
30 Commerce to the Department of Revenue that the applicant has
31 been certified as the International Game Fish Association

1 World Center facility pursuant to s. 288.1169, and the
2 facility is open to the public, \$83,333 shall be distributed
3 monthly, for up to 180 months, to the applicant. This
4 distribution is subject to reduction pursuant to s. 288.1169.

5 7.6. All other proceeds shall remain with the General
6 Revenue Fund.

7 Section 6. Subsection (6) of section 288.1169, Florida
8 Statutes, is amended to read:

9 288.1169 International Game Fish Association World
10 Center facility; department duties.--

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

30 Section 7. Paragraph (b) of subsection (6) of section
31 218.21, Florida Statutes, is amended to read:

1 218.21 Definitions.--As used in this part, the
2 following words and terms shall have the meanings ascribed
3 them in this section, except where the context clearly
4 indicates a different meaning:

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

8 (b) In state fiscal year 2000-2001 and each state
9 fiscal year thereafter, no eligible municipality shall receive
10 less funds from the Revenue Sharing Trust Fund for
11 Municipalities ~~in any fiscal year~~ than 90 percent of the
12 aggregate amount it received from the state in fiscal year
13 1999-2000 ~~1971-1972~~ under the provisions of the then-existing
14 s. 210.20(2)(a), tax on cigarettes; s. 206.879(1), state
15 alternative fuel fee ~~s. 323.16(3), road tax~~; and s. 206.605,
16 tax on motor fuel. ~~Any government exercising municipal powers~~
17 ~~under s. 6(f), Art. VIII of the State Constitution may not~~
18 ~~receive less than the aggregate amount it received from the~~
19 ~~Revenue Sharing Trust Fund for Municipalities in the preceding~~
20 ~~fiscal year, plus a percentage increase in such amount equal~~
21 ~~to the percentage increase of the Revenue Sharing Trust Fund~~
22 ~~for Municipalities for the preceding fiscal year.~~

23 Section 8. Section 200.132, Florida Statutes, is
24 repealed.

25 Section 9. Paragraph (b) of subsection (3) of section
26 11.45, Florida Statutes, is amended to read:

27 11.45 Definitions; duties; audits; reports.--

28 (3)

29 (b) The Legislative Auditing Committee shall direct
30 the Auditor General to make a financial audit of any
31 municipality whenever petitioned to do so by at least 20

1 percent of the electors of that municipality. The supervisor
2 of elections of the county in which the municipality is
3 located shall certify whether or not the petition contains the
4 signatures of at least 20 percent of the electors of the
5 municipality. After the completion of the audit, the Auditor
6 General shall determine whether the municipality has the
7 fiscal resources necessary to pay the cost of the audit. The
8 municipality shall pay the cost of the audit within 90 days
9 after the Auditor General's determination that the
10 municipality has the available resources. If the municipality
11 fails to pay the cost of the audit, the Department of Revenue
12 shall, upon certification of the Auditor General, withhold
13 from that portion of the distribution pursuant to s.
14 212.20(6)(f)5.~~municipal financial assistance trust fund for~~
15 ~~municipalities which is derived from the cigarette tax imposed~~
16 ~~under chapter 210, and which is distributable to such~~
17 ~~municipality,~~a sum sufficient to pay the cost of the audit
18 and shall deposit that sum into the General Revenue Fund of
19 the state.

20 Section 10. This act shall take effect July 1, 2000.

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23 LEGISLATIVE SUMMARY

24 Revises revenue sharing with municipal governments
25 through adjustments to the flow of specified taxes into
26 and out of several trust funds. See bill for details.
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