

By the Committee on Fiscal Resource and Senators Laurent and Mitchell

314-2160-00

1 A bill to be entitled

2 An act relating to taxes on the severance of

3 solid minerals; amending s. 211.31, F.S.;

4 increasing the amount of funds credited to the

5 Minerals Trust Fund from severance taxes that

6 remains in the trust fund at the end of the

7 fiscal year; amending s. 211.3103, F.S.;

8 revising the distribution of the revenues from

9 the tax on the severance of phosphate rock

10 under specified circumstances; repealing s.

11 211.3103(9), F.S., which requires that when a

12 county accepts a donation of real or other

13 property from a producer the amount of the

14 proceeds of said tax returned to that county be

15 reduced by the value of the donation; amending

16 s. 378.036, F.S.; revising requirements

17 relating to a list identifying certain

18 nonmandatory lands developed by the Department

19 of Environmental Protection and the Fish and

20 Wildlife Conservation Commission and purposes

21 for which lands may be acquired with funds from

22 the Nonmandatory Land Reclamation Trust Fund;

23 providing an effective 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 (5) of section 211.31, Florida

28 Statutes, is amended to read:

29 211.31 Levy of tax on severance of certain solid

30 minerals; rate, basis, and distribution of tax.--

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1 (5) The purpose of the Minerals Trust Fund is to
2 receive designated taxes on severance of minerals to fund the
3 administrative costs of programs of this state established to
4 reclaim those lands disturbed by the severance of minerals; to
5 fund the geological survey of the state; to fund the
6 regulation of oil and gas exploration and production; to serve
7 as a repository for funds allocated pursuant to ss. 377.24(1),
8 377.2408(1), 377.2425(1)(b), 377.247, and 377.41 that will
9 enable the Department of Environmental Protection to respond
10 without delay to incidents that affect safety or threaten to
11 cause environmental damage or contamination as a result of
12 incidents involving petroleum exploration and production
13 activities; and to make available immediately to such
14 department funds sufficient to correct violations such as an
15 operator's failure to adequately plug, abandon, or restore
16 production sites or other test sites and facilities after
17 operations cease, if the permittee or operator does not
18 correct the violation within a reasonable time. ~~In fiscal~~
19 ~~year 1995-1996, any funds credited to the Minerals Trust Fund~~
20 ~~from severance taxes in excess of 115 percent of the~~
21 ~~legislative appropriation from the Minerals Trust Fund for~~
22 ~~that year shall be transferred to the General Revenue Fund on~~
23 ~~June 30, 1996. In fiscal year 1996-1997, any funds credited~~
24 ~~to the Minerals Trust Fund from severance taxes in excess of~~
25 ~~125 percent of the legislative appropriation from the Minerals~~
26 ~~Trust Fund for that year shall be transferred to the General~~
27 ~~Revenue Fund on June 30, 1997.~~On June 30 of each subsequent
28 fiscal year, beginning with fiscal year 2000-2001, of any
29 funds credited to the Minerals Trust Fund from severance taxes
30 in excess of 150 ~~125~~ percent of the legislative appropriation
31 from the Minerals Trust Fund, 50 percent of the excess shall

1 be transferred to the General Revenue Fund and 50 percent of
2 the excess shall be transferred to the Nonmandatory Land
3 Reclamation Trust Fund.

4 Section 2. Subsection (9) of section 211.3103, Florida
5 Statutes, is repealed, and subsection (4) of that section is
6 amended to read:

7 211.3103 Levy of tax on severance of phosphate rock;
8 rate, basis, and distribution of tax.--

9 (4) If the base rate is reduced pursuant to paragraph
10 (5)(c), then the proceeds of the tax shall be paid into the
11 State Treasury as follows:

12 (a) The first \$10 million in revenue collected from
13 the tax during each fiscal year shall be paid to the credit of
14 the Conservation and Recreation Lands Trust Fund.

15 (b) The remaining revenues collected from the tax
16 during that fiscal year, after the required payment under
17 paragraph (a), shall be paid into the State Treasury as
18 follows:

19 1. To the credit of the General Revenue Fund of the
20 state, 55.15 ~~72.5~~ percent.

21 2. To the credit of the Phosphate Research Trust Fund
22 in the Department of Education, Division of Universities, 12.5
23 ~~10~~ percent.

24 3. For payment to counties in proportion to the number
25 of tons of phosphate rock produced from a phosphate rock
26 matrix located within such political boundary, 18 ~~10~~ percent.
27 The department shall distribute this portion of the proceeds
28 based on production information reported by producers on the
29 most recent annual returns filed prior to the beginning of the
30 fiscal year. Any such proceeds received by a county shall be
31 used only for phosphate-related expenses.

1 4. To the credit of the Minerals Trust Fund, 14.35 ~~7.5~~
2 percent.

3 Section 3. Subsections (1) and (5) of section 378.036,
4 Florida Statutes, are amended to read:

5 378.036 Land acquisitions financed by Nonmandatory
6 Land Reclamation Trust Fund moneys.--

7 (1) After July 1, 1986, moneys paid into the
8 Nonmandatory Land Reclamation Trust Fund may be used by the
9 department:

10 (a) For acquisition of those lands identified pursuant
11 to subsection (5) for hunting, fishing, ~~or other outdoor~~
12 ~~recreational purposes~~ or wildlife habitat restoration, or
13 other outdoor recreational purposes, including the
14 construction of trails, provided such land acquisition is
15 consistent with this section; or

16 (b) For acquisition and reclamation of those lands
17 which will serve the public interest because of the
18 exceptional need to accomplish the particular reclamation and
19 restoration if the owner is unable or unwilling to restore or
20 reclaim the land in accordance with the master reclamation
21 plan.

22 (5) By July 1, 1986, the department, in cooperation
23 with the Fish and Wildlife Conservation Commission, shall
24 develop a list identifying those nonmandatory lands which have
25 been or may be naturally reclaimed or ~~and~~ which the state may
26 seek to acquire through purchase or donation for hunting,
27 fishing, ~~or other outdoor recreational purposes~~ or for
28 wildlife habitat restoration, or other outdoor recreational
29 purposes, including the construction of trails. The list shall
30 separately indicate which of the nonmandatory lands are
31 eligible lands.

- 1 Section 4. This act shall take effect July 1, 2000.
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3 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
4 COMMITTEE SUBSTITUTE FOR
5 SB 376
6 1) Repeals s. 211.3103(9), F.S., deleting the requirement
7 for a county that accepts real property of mined or
8 reclaimed land from phosphate mining companies to
9 forfeit a portion of its share of severance tax equal to
10 the value of the property donated.
11 2) Effective fiscal year 2000-2001, the amendment increases
12 the percentage which must be met before excessive funds
13 credited to the Minerals Trust Fund from the severance
14 taxes can be transferred to the General Revenue Fund,
15 from 125% to 150%.
16 3) Adds to the authorized uses of the Nonmandatory Land
17 Reclamation Trust Fund moneys, the construction of
18 outdoor recreational trails.
19 4) Decreases the distributions from the phosphate severance
20 tax to the GR Fund by 1.35%, the counties by 2% and the
21 Phosphate Research TF by 1%, while increasing the
22 distribution to the Minerals Trust Fund by 4.35%.
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