

By Representatives Harrington, Stansel, Putnam, Dockery,
Edwards, Murman, Crist, Alexander and Hart

1 A bill to be entitled
2 An act relating to the tax on the severance of
3 phosphate rock; amending s. 211.3103, F.S.;
4 revising the distribution of the revenues from
5 said tax under specified circumstances;
6 providing an effective date.

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

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10 Section 1. Subsection (4) of section 211.3103, Florida
11 Statutes, is amended to read:

12 211.3103 Levy of tax on severance of phosphate rock;
13 rate, basis, and distribution of tax.--

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

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

20 (b) The remaining revenues collected from the tax
21 during that fiscal year, after the required payment under
22 paragraph (a), shall be paid into the State Treasury as
23 follows:

24 1. To the credit of the General Revenue Fund of the
25 state, 56.5 ~~72.5~~ percent.

26 2. To the credit of the Phosphate Research Trust Fund
27 in the Department of Education, Division of Universities, 13.5
28 ~~10~~ percent.

29 3. For payment to counties in proportion to the number
30 of tons of phosphate rock produced from a phosphate rock
31 matrix located within such political boundary, 20 ~~10~~ percent.

1 The department shall distribute this portion of the proceeds
2 based on production information reported by producers on the
3 most recent annual returns filed prior to the beginning of the
4 fiscal year. Any such proceeds received by a county shall be
5 used only for phosphate-related expenses.

6 4. To the credit of the Minerals Trust Fund, 10 ~~7.5~~
7 percent.

8 Section 2. This act shall take effect July 1, 2000.

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11 HOUSE SUMMARY

12 Revises the distribution of the phosphate severance tax
13 that applies if the base rate is reduced by 20 percent
14 under the circumstances described in s. 211.3103(5)(c),
15 F.S., so that the General Revenue Fund receives a smaller
16 proportion, and the proportions distributed to the
17 Phosphate Research Trust Fund, the Minerals Trust Fund,
18 and the counties are increased.

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