

By the Committee on Finance & Taxation and Representatives  
Harrington, Stansel, Putnam, Dockery, Edwards, Murman, Crist,  
Alexander, Hart, Byrd and Greenstein

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.

24  
25 Be It Enacted by the Legislature of the State of Florida:

26  
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.--  
31

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 ~~±25~~ 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 said 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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