

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.06, F.S.;
4 increasing the exemption from the indexed tax
5 on manufactured asphalt that applies to
6 manufactured asphalt used for any state or
7 local government public works project;
8 specifying that the exemption includes federal
9 public works projects; providing intent;
10 amending s. 212.08, F.S.; providing an
11 exemption for railroad roadway materials used
12 in the construction, repair, or maintenance of
13 railways; amending s. 212.20, F.S.; providing a
14 lump sum payment to the International Game Fish
15 Association World Center; reducing the maximum
16 number of monthly distributions to account for
17 the lump sum payment; providing an effective
18 date.

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

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22 Section 1. Paragraph (c) of subsection (1) of section
23 212.06, Florida Statutes, is amended to read:

24 212.06 Sales, storage, use tax; collectible from
25 dealers; "dealer" defined; dealers to collect from purchasers;
26 legislative intent as to scope of tax.--

27 (1)

28 (c)1. Notwithstanding the provisions of paragraph (b),
29 the use tax on asphalt manufactured for one's own use shall be
30 calculated with respect to paragraph (b) only upon the cost of
31 materials which become a component part or which are an

1 ingredient of the finished asphalt and upon the cost of the
 2 transportation of such components and ingredients. In
 3 addition, an indexed tax of 38 cents per ton of such
 4 manufactured asphalt shall be due at the same time and in the
 5 same manner as taxes due pursuant to paragraph (b). Beginning
 6 July 1, 1989, the indexed tax shall be adjusted each July 1 to
 7 an amount, rounded to the nearest cent, equal to the product
 8 of 38 cents multiplied by a fraction, the numerator of which
 9 is the annual average of the "materials and components for
 10 construction" series of the producer price index, as
 11 calculated and published by the United States Department of
 12 Labor, Bureau of Statistics, for the previous calendar year,
 13 and the denominator of which is the annual average of said
 14 series for calendar year 1988.

15 2.a. Beginning July 1, 1999, the indexed tax imposed
 16 by this paragraph on ~~shall not apply to~~ manufactured asphalt
 17 which is used for any federal, state, or local government
 18 public works project shall be reduced by. ~~Beginning July 1,~~
 19 ~~1999,~~ ~~20 percent of such amount is exempt.~~

20 b. Beginning July 1, 2000, the indexed tax imposed by
 21 this paragraph on manufactured asphalt which is used for any
 22 federal, state, or local government public works project shall
 23 be reduced by 40 percent.

24 Section 2. It is the intent of the Legislature that
 25 the amendment including federal public works projects in the
 26 scope of the partial exemption in s. 212.06(1)(c), Florida
 27 Statutes, is remedial in nature and merely clarifies existing
 28 law.

29 Section 3. Paragraph (ggg) is added to subsection (7)
 30 of section 212.08, Florida Statutes, to read:

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1 212.08 Sales, rental, use, consumption, distribution,
2 and storage tax; specified exemptions.--The sale at retail,
3 the rental, the use, the consumption, the distribution, and
4 the storage to be used or consumed in this state of the
5 following are hereby specifically exempt from the tax imposed
6 by this chapter.

7 (7) MISCELLANEOUS EXEMPTIONS.--

8 (ggg) Railroad roadway materials.--Also exempt from
9 the tax imposed by this chapter are railroad roadway materials
10 used in the construction, repair, or maintenance of railways.
11 Railroad roadway materials shall include rails, ties,
12 ballasts, communication equipment, signal equipment, power
13 transmission equipment, and any other track materials.

14
15 Exemptions provided to any entity by this subsection shall not
16 inure to any transaction otherwise taxable under this chapter
17 when payment is made by a representative or employee of such
18 entity by any means, including, but not limited to, cash,
19 check, or credit card even when that representative or
20 employee is subsequently reimbursed by such entity.

21 Section 4. Paragraph (f) of subsection (6) of section
22 212.20, Florida Statutes, is amended to read:

23 212.20 Funds collected, disposition; additional powers
24 of department; operational expense; refund of taxes
25 adjudicated unconstitutionally collected.--

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

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

30 1. In any fiscal year, the greater of \$500 million,
31 minus an amount equal to 4.6 percent of the proceeds of the

1 taxes collected pursuant to chapter 201, or 5 percent of all
2 other taxes and fees imposed pursuant to this chapter shall be
3 deposited in monthly installments into the General Revenue
4 Fund.

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

7 3. After the distribution under subparagraphs 1. and
8 2., 9.653 percent of the amount remitted by a sales tax dealer
9 located within a participating county pursuant to s. 218.61
10 shall be transferred into the Local Government Half-cent Sales
11 Tax Clearing Trust Fund.

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

16 5. Of the remaining proceeds:

17 a. Beginning July 1, 1992, \$166,667 shall be
18 distributed monthly by the department to each applicant that
19 has been certified as a "facility for a new professional
20 sports franchise" or a "facility for a retained professional
21 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
22 distributed monthly by the department to each applicant that
23 has been certified as a "new spring training franchise
24 facility" pursuant to s. 288.1162. Distributions shall begin
25 60 days following such certification and shall continue for 30
26 years. Nothing contained herein shall be construed to allow an
27 applicant certified pursuant to s. 288.1162 to receive more in
28 distributions than actually expended by the applicant for the
29 public purposes provided for in s. 288.1162(7). However, a
30 certified applicant shall receive distributions up to the
31 maximum amount allowable and undistributed under this section

1 for additional renovations and improvements to the facility
2 for the franchise without additional certification.

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

9 c. Beginning 30 days after notice by the Office of
10 Tourism, Trade, and Economic Development ~~Department of~~
11 ~~Commerce~~ to the Department of Revenue that the applicant has
12 been certified as the International Game Fish Association
13 World Center facility pursuant to s. 288.1169, and the
14 facility is open to the public, \$83,333 shall be distributed
15 monthly, for up to 168 ~~180~~ months, to the applicant. This
16 distribution is subject to reduction pursuant to s. 288.1169.
17 A lump sum payment of \$999,996 shall be made, after
18 certification and before July 1, 2000.

19 6. All other proceeds shall remain with the General
20 Revenue Fund.

21 Section 5. This act shall take effect July 1, 2000.
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