

By Senator Sebesta

20-608B-00

See HB 141

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and
 3 other transactions; repealing s. 212.18(5),
 4 F.S., which imposes an additional annual
 5 registration fee on dealers who have taxable
 6 sales or purchases of \$30,000 or more, and s.
 7 212.20(6)(d), F.S., which provides for deposit
 8 of the proceeds of such fees in the Solid Waste
 9 Management Trust Fund; amending ss. 212.20,
 10 218.65, and 288.1169, F.S.; for the sole
 11 purpose of conforming cross-references;
 12 providing an effective date.

13
 14 Be It Enacted by the Legislature of the State of Florida:

15
 16 Section 1. Subsection (5) of section 212.18, Florida
 17 Statutes, is repealed.

18 Section 2. Paragraph (d) of subsection (6) of section
 19 212.20, Florida Statutes, is repealed, and subsection (1) of
 20 that section is amended to read:

21 212.20 Funds collected, disposition; additional powers
 22 of department; operational expense; refund of taxes
 23 adjudicated unconstitutionally collected.--

24 (1) The department shall pay over to the Treasurer of
 25 the state all funds received and collected by it under the
 26 provisions of this chapter, to be credited to the account of
 27 the General Revenue Fund of the state, ~~except the proceeds of~~
 28 ~~the fee imposed pursuant to s. 212.18(5).~~

29 Section 3. Subsections (5) and (6) of section 218.65,
 30 Florida Statutes, are amended to read:

31 218.65 Emergency distribution.--

1 (5) At the beginning of each fiscal year, the
2 Department of Revenue shall calculate a base allocation for
3 each eligible county equal to the difference between the
4 current per capita limitation times the county's population,
5 minus prior year ordinary distributions to the county pursuant
6 to ss. 212.20(6)(e)~~(f)~~3., 218.61, and 218.62. If moneys
7 deposited into the Local Government Half-cent Sales Tax
8 Clearing Trust Fund pursuant to s. 212.20(6)(e)~~(f)~~4.,
9 excluding moneys appropriated for supplemental distributions
10 pursuant to subsection (7), for the current year are less than
11 or equal to the sum of the base allocations, each eligible
12 county shall receive a share of the appropriated amount
13 proportional to its base allocation. If the deposited amount
14 exceeds the sum of the base allocations, each county shall
15 receive its base allocation, and the excess appropriated
16 amount shall be distributed equally on a per capita basis
17 among the eligible counties.

18 (6) There is hereby annually appropriated from the
19 Local Government Half-cent Sales Tax Clearing Trust Fund the
20 distribution provided in s. 212.20(6)(e)~~(f)~~4. to be used for
21 emergency and supplemental distributions pursuant to this
22 section.

23 Section 4. Subsection (6) of section 288.1169, Florida
24 Statutes, is amended to read:

25 288.1169 International Game Fish Association World
26 Center facility; department duties.--

27 (6) The Department of Commerce must recertify every 10
28 years that the facility is open, that the International Game
29 Fish Association World Center continues to be the only
30 international administrative headquarters, fishing museum, and
31 Hall of Fame in the United States recognized by the

1 International Game Fish Association, and that the project is
2 meeting the minimum projections for attendance or sales tax
3 revenues as required at the time of original certification.
4 If the facility is not recertified during this 10-year review
5 as meeting the minimum projections, then funding will be
6 abated until certification criteria are met. If the project
7 fails to generate \$1 million of annual revenues pursuant to
8 paragraph (2)(e), the distribution of revenues pursuant to s.
9 212.20(6)(e)(~~f~~)5.c. shall be reduced to an amount equal to
10 \$83,333 multiplied by a fraction, the numerator of which is
11 the actual revenues generated and the denominator of which is
12 \$1 million. Such reduction shall remain in effect until
13 revenues generated by the project in a 12-month period equal
14 or exceed \$1 million.

15 Section 5. This act shall take effect upon becoming a
16 law.

17
18 *****

19 LEGISLATIVE SUMMARY

20 Abolishes the additional fee charged for a certificate of
21 registration for a sales tax dealer who had taxable sales
22 or purchases of \$30,000 or more during the previous
23 calendar year.
24
25
26
27
28
29
30
31