

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Economic Development & International Trade offered the following:

**Amendment (with title amendment)**

Remove from the bill: Everything after the enacting clause and insert in lieu thereof:

Section 1. This act may be cited as the "Aerospace Infrastructure Reinvestment Act."

Section 2. The Legislature finds that promoting the growth of the space industry in Florida is a vital component of its overall economic plan and that facilitating additions to aerospace infrastructure will make the state more competitive and promote the retention and growth of space businesses in this state. This act therefore provides for the reinvestment of certain sales tax receipts arising from the presence of the space industry in Florida as a means of providing for that infrastructure growth.

Section 3. Paragraphs (b) and (e) of subsection (6) of section 212.20, Florida Statutes, are amended to read:

212.20 Funds collected, disposition; additional powers

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1 of department; operational expense; refund of taxes  
2 adjudicated unconstitutionally collected.--

3 (6) Distribution of all proceeds under this chapter  
4 shall be as follows:

5 (b) Proceeds from discretionary sales surtaxes imposed  
6 pursuant to ss. 212.054 and 212.055, except those distributed  
7 under s. 212.20(6)(e)7.c., shall be reallocated to the  
8 Discretionary Sales Surtax Clearing Trust Fund.

9 (e) The proceeds of all other taxes and fees imposed  
10 pursuant to this chapter shall be distributed as follows:

11 1. In any fiscal year, the greater of \$500 million,  
12 minus an amount equal to 4.6 percent of the proceeds of the  
13 taxes collected pursuant to chapter 201, or 5 percent of all  
14 other taxes and fees imposed pursuant to this chapter shall be  
15 deposited in monthly installments into the General Revenue  
16 Fund.

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

19 3. After the distribution under subparagraphs 1. and  
20 2., 9.653 percent of the amount remitted by a sales tax dealer  
21 located within a participating county pursuant to s. 218.61  
22 shall be transferred into the Local Government Half-cent Sales  
23 Tax Clearing Trust Fund.

24 4. After the distribution under subparagraphs 1., 2.,  
25 and 3., 0.065 percent shall be transferred to the Local  
26 Government Half-cent Sales Tax Clearing Trust Fund and  
27 distributed pursuant to s. 218.65.

28 5. For proceeds received after July 1, 2000, and after  
29 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
30 percent of the available proceeds pursuant to this paragraph  
31 shall be transferred monthly to the Revenue Sharing Trust Fund

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1 for Counties pursuant to s. 218.215.

2           6. For proceeds received after July 1, 2000, and after  
3 the distributions under subparagraphs 1., 2., 3., and 4.,  
4 1.0715 percent of the available proceeds pursuant to this  
5 paragraph shall be transferred monthly to the Revenue Sharing  
6 Trust Fund for Municipalities pursuant to s. 218.215. If the  
7 total revenue to be distributed pursuant to this subparagraph  
8 is at least as great as the amount due from the Revenue  
9 Sharing Trust Fund for Municipalities and the Municipal  
10 Financial Assistance Trust Fund in state fiscal year  
11 1999-2000, no municipality shall receive less than the amount  
12 due from the Revenue Sharing Trust Fund for Municipalities and  
13 the Municipal Financial Assistance Trust Fund in state fiscal  
14 year 1999-2000. If the total proceeds to be distributed are  
15 less than the amount received in combination from the Revenue  
16 Sharing Trust Fund for Municipalities and the Municipal  
17 Financial Assistance Trust Fund in state fiscal year  
18 1999-2000, each municipality shall receive an amount  
19 proportionate to the amount it was due in state fiscal year  
20 1999-2000.

21           7. Of the remaining proceeds:

22           a. Beginning July 1, 2000, and in each fiscal year  
23 thereafter, the sum of \$29,915,500 shall be divided into as  
24 many equal parts as there are counties in the state, and one  
25 part shall be distributed to each county. The distribution  
26 among the several counties shall begin each fiscal year on or  
27 before January 5th and shall continue monthly for a total of 4  
28 months. If a local or special law required that any moneys  
29 accruing to a county in fiscal year 1999-2000 under the  
30 then-existing provisions of s. 550.135 be paid directly to the  
31 district school board, special district, or a municipal

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1 government, such payment shall continue until such time that  
2 the local or special law is amended or repealed. The state  
3 covenants with holders of bonds or other instruments of  
4 indebtedness issued by local governments, special districts,  
5 or district school boards prior to July 1, 2000, that it is  
6 not the intent of this subparagraph to adversely affect the  
7 rights of those holders or relieve local governments, special  
8 districts, or district school boards of the duty to meet their  
9 obligations as a result of previous pledges or assignments or  
10 trusts entered into which obligated funds received from the  
11 distribution to county governments under then-existing s.  
12 550.135. This distribution specifically is in lieu of funds  
13 distributed under s. 550.135 prior to July 1, 2000.

14         b. The department shall distribute \$166,667 monthly  
15 pursuant to s. 288.1162 to each applicant that has been  
16 certified as a "facility for a new professional sports  
17 franchise" or a "facility for a retained professional sports  
18 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
19 distributed monthly by the department to each applicant that  
20 has been certified as a "facility for a retained spring  
21 training franchise" pursuant to s. 288.1162; however, not more  
22 than \$208,335 may be distributed monthly in the aggregate to  
23 all certified facilities for a retained spring training  
24 franchise. Distributions shall begin 60 days following such  
25 certification and shall continue for not more than 30 years.  
26 Nothing contained in this paragraph shall be construed to  
27 allow an applicant certified pursuant to s. 288.1162 to  
28 receive more in distributions than actually expended by the  
29 applicant for the public purposes provided for in s.  
30 288.1162(6). However, a certified applicant is entitled to  
31 receive distributions up to the maximum amount allowable and

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1 undistributed under this section for additional renovations  
2 and improvements to the facility for the franchise without  
3 additional certification.

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

10 d. Beginning 30 days after notice by the Office of  
11 Tourism, Trade, and Economic Development to the Department of  
12 Revenue that the applicant has been certified as the  
13 International Game Fish Association World Center facility  
14 pursuant to s. 288.1169, and the facility is open to the  
15 public, \$83,333 shall be distributed monthly, for up to 168  
16 months, to the applicant. This distribution is subject to  
17 reduction pursuant to s. 288.1169. A lump sum payment of  
18 \$999,996 shall be made, after certification and before July 1,  
19 2000.

20 e. Every dealer conducting business at a fixed  
21 location at the Kennedy Space Center or Cape Canaveral Air  
22 Station and selling admissions to the Kennedy Space Center or  
23 Cape Canaveral Air Station, or any part of either, pursuant to  
24 a contract with the National Aeronautics and Space  
25 Administration or pursuant to a subcontract thereto, shall  
26 file returns each month in accordance with this  
27 sub-subparagraph. Each such dealer shall file a separate  
28 return each month which reports, separately from any other  
29 sales and use taxes due pursuant to this chapter, the sale of  
30 admissions to the Kennedy Space Center or Cape Canaveral Air  
31 Station or any part thereof or to any event held at either

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1 location, together with sales at retail of tangible personal  
2 property from such fixed place of business, and the taxes  
3 collected with respect to such admissions and sales. All  
4 amounts due pursuant to this chapter with respect to such  
5 transactions shall be timely remitted to the department. The  
6 dealer shall simultaneous file a copy of the return with the  
7 Florida Commercial Space Financing Corporation and a copy with  
8 the director of the Office of Tourism, Trade, and Economic  
9 Development, all of which return copies and information  
10 therein shall be subject to the same confidentiality  
11 provisions as are applicable to returns and information filed  
12 with the department pursuant to s. 213.053. Each month the  
13 department shall distribute to the Florida Commercial Space  
14 Financing Corporation all such proceeds collected and remitted  
15 to the department as shown on the returns required by this  
16 sub-subparagraph. The funds distributed to the Florida  
17 Commercial Space Financing Corporation shall be used solely  
18 for funding aerospace infrastructure as defined in this  
19 sub-subparagraph. In the event the department collects any  
20 additional amounts pursuant to this chapter with respect to  
21 any transactions for which a separate return is required by  
22 this sub-subparagraph, the proceeds shall, within 30 days  
23 following collection, be distributed by the department to the  
24 Florida Commercial Space Financing Corporation for the uses  
25 specified in this sub-subparagraph. For purposes of this  
26 sub-subparagraph, "aerospace infrastructure" means land,  
27 buildings and other improvements, fixtures, machinery,  
28 equipment, instruments, and software that will improve the  
29 state's capability to support, expand, or attract the launch,  
30 construction, processing, refurbishment, or manufacturing of  
31 rockets, missiles, capsules, spacecraft, satellites, satellite

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1 control facilities, ground support equipment and related  
2 tangible personal property, launch vehicles, modules, space  
3 stations or components destined for space station operation,  
4 and space flight research and development facilities,  
5 instruments, and equipment, together with any engineering,  
6 permitting, and other expenses directly related to such land,  
7 buildings, improvements, fixtures, machinery, equipment,  
8 instruments, or software. Nothing in this sub-subparagraph  
9 shall be construed as affecting any dealer's liability for  
10 other taxes imposed by and due pursuant to this chapter.

11           8. All other proceeds shall remain with the General  
12 Revenue Fund.

13           Section 4. If section 35 of chapter 2000-260, Laws of  
14 Florida, is not repealed by section 58 of said chapter,  
15 effective October 1, 2001, paragraphs (b) and (e) of  
16 subsection (6) of section 212.20, Florida Statutes, as amended  
17 by section 35 of chapter 2000-260, Laws of Florida, are  
18 amended to read:

19           212.20 Funds collected, disposition; additional powers  
20 of department; operational expense; refund of taxes  
21 adjudicated unconstitutionally collected.--

22           (6) Distribution of all proceeds under this chapter  
23 and s. 202.18(1)(b) and (2)(b) shall be as follows:

24           (b) Proceeds from discretionary sales surtaxes imposed  
25 pursuant to ss. 212.054 and 212.055, except those distributed  
26 under s. 212.20(6)(e)7.c., shall be reallocated to the  
27 Discretionary Sales Surtax Clearing Trust Fund.

28           (e) The proceeds of all other taxes and fees imposed  
29 pursuant to this chapter or remitted pursuant to s.  
30 202.18(1)(b) and (2)(b) shall be distributed as follows:

31           1. In any fiscal year, the greater of \$500 million,

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1 minus an amount equal to 4.6 percent of the proceeds of the  
2 taxes collected pursuant to chapter 201, or 5 percent of all  
3 other taxes and fees imposed pursuant to this chapter or  
4 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
5 deposited in monthly installments into the General Revenue  
6 Fund.

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

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

14           4. After the distribution under subparagraphs 1., 2.,  
15 and 3., 0.065 percent shall be transferred to the Local  
16 Government Half-cent Sales Tax Clearing Trust Fund and  
17 distributed pursuant to s. 218.65.

18           5. For proceeds received after July 1, 2000, and after  
19 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
20 percent of the available proceeds pursuant to this paragraph  
21 shall be transferred monthly to the Revenue Sharing Trust Fund  
22 for Counties pursuant to s. 218.215.

23           6. For proceeds received after July 1, 2000, and after  
24 the distributions under subparagraphs 1., 2., 3., and 4.,  
25 1.0715 percent of the available proceeds pursuant to this  
26 paragraph shall be transferred monthly to the Revenue Sharing  
27 Trust Fund for Municipalities pursuant to s. 218.215. If the  
28 total revenue to be distributed pursuant to this subparagraph  
29 is at least as great as the amount due from the Revenue  
30 Sharing Trust Fund for Municipalities and the Municipal  
31 Financial Assistance Trust Fund in state fiscal year



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1 1999-2000, no municipality shall receive less than the amount  
2 due from the Revenue Sharing Trust Fund for Municipalities and  
3 the Municipal Financial Assistance Trust Fund in state fiscal  
4 year 1999-2000. If the total proceeds to be distributed are  
5 less than the amount received in combination from the Revenue  
6 Sharing Trust Fund for Municipalities and the Municipal  
7 Financial Assistance Trust Fund in state fiscal year  
8 1999-2000, each municipality shall receive an amount  
9 proportionate to the amount it was due in state fiscal year  
10 1999-2000.

11 7. Of the remaining proceeds:

12 a. Beginning July 1, 2000, and in each fiscal year  
13 thereafter, the sum of \$29,915,500 shall be divided into as  
14 many equal parts as there are counties in the state, and one  
15 part shall be distributed to each county. The distribution  
16 among the several counties shall begin each fiscal year on or  
17 before January 5th and shall continue monthly for a total of 4  
18 months. If a local or special law required that any moneys  
19 accruing to a county in fiscal year 1999-2000 under the  
20 then-existing provisions of s. 550.135 be paid directly to the  
21 district school board, special district, or a municipal  
22 government, such payment shall continue until such time that  
23 the local or special law is amended or repealed. The state  
24 covenants with holders of bonds or other instruments of  
25 indebtedness issued by local governments, special districts,  
26 or district school boards prior to July 1, 2000, that it is  
27 not the intent of this subparagraph to adversely affect the  
28 rights of those holders or relieve local governments, special  
29 districts, or district school boards of the duty to meet their  
30 obligations as a result of previous pledges or assignments or  
31 trusts entered into which obligated funds received from the

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1 distribution to county governments under then-existing s.  
2 550.135. This distribution specifically is in lieu of funds  
3 distributed under s. 550.135 prior to July 1, 2000.  
4       b. The department shall distribute \$166,667 monthly  
5 pursuant to s. 288.1162 to each applicant that has been  
6 certified as a "facility for a new professional sports  
7 franchise" or a "facility for a retained professional sports  
8 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
9 distributed monthly by the department to each applicant that  
10 has been certified as a "facility for a retained spring  
11 training franchise" pursuant to s. 288.1162; however, not more  
12 than \$208,335 may be distributed monthly in the aggregate to  
13 all certified facilities for a retained spring training  
14 franchise. Distributions shall begin 60 days following such  
15 certification and shall continue for not more than 30 years.  
16 Nothing contained in this paragraph shall be construed to  
17 allow an applicant certified pursuant to s. 288.1162 to  
18 receive more in distributions than actually expended by the  
19 applicant for the public purposes provided for in s.  
20 288.1162(6). However, a certified applicant is entitled to  
21 receive distributions up to the maximum amount allowable and  
22 undistributed under this section for additional renovations  
23 and improvements to the facility for the franchise without  
24 additional certification.  
25       c. Beginning 30 days after notice by the Office of  
26 Tourism, Trade, and Economic Development to the Department of  
27 Revenue that an applicant has been certified as the  
28 professional golf hall of fame pursuant to s. 288.1168 and is  
29 open to the public, \$166,667 shall be distributed monthly, for  
30 up to 300 months, to the applicant.  
31       d. Beginning 30 days after notice by the Office of

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1 Tourism, Trade, and Economic Development to the Department of  
2 Revenue that the applicant has been certified as the  
3 International Game Fish Association World Center facility  
4 pursuant to s. 288.1169, and the facility is open to the  
5 public, \$83,333 shall be distributed monthly, for up to 168  
6 months, to the applicant. This distribution is subject to  
7 reduction pursuant to s. 288.1169. A lump sum payment of  
8 \$999,996 shall be made, after certification and before July 1,  
9 2000.

10 e. Every dealer conducting business at a fixed  
11 location at the Kennedy Space Center or Cape Canaveral Air  
12 Station and selling admissions to the Kennedy Space Center or  
13 Cape Canaveral Air Station, or any part of either, pursuant to  
14 a contract with the National Aeronautics and Space  
15 Administration or pursuant to a subcontract thereto, shall  
16 file returns each month in accordance with this  
17 sub-subparagraph. Each such dealer shall file a separate  
18 return each month which reports, separately from any other  
19 sales and use taxes due pursuant to this chapter, the sale of  
20 admissions to the Kennedy Space Center or Cape Canaveral Air  
21 Station or any part thereof or to any event held at either  
22 location, together with sales at retail of tangible personal  
23 property from such fixed place of business, and the taxes  
24 collected with respect to such admissions and sales. All  
25 amounts due pursuant to this chapter with respect to such  
26 transactions shall be timely remitted to the department. The  
27 dealer shall simultaneously file a copy of the return with the  
28 Florida Commercial Space Financing Corporation and a copy with  
29 the director of the Office of Tourism, Trade, and Economic  
30 Development, all of which return copies and information  
31 therein shall be subject to the same confidentiality

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1 provisions as are applicable to returns and information filed  
2 with the department pursuant to s. 213.053. Each month the  
3 department shall distribute to the Florida Commercial Space  
4 Financing Corporation all such proceeds collected and remitted  
5 to the department as shown on the returns required by this  
6 sub-subparagraph. The funds distributed to the Florida  
7 Commercial Space Financing Corporation shall be used solely  
8 for funding aerospace infrastructure as defined in this  
9 sub-subparagraph. In the event the department collects any  
10 additional amounts pursuant to this chapter with respect to  
11 any transactions for which a separate return is required by  
12 this sub-subparagraph, the proceeds shall, within 30 days  
13 following collection, be distributed by the department to the  
14 Florida Commercial Space Financing Corporation for the uses  
15 specified in this sub-subparagraph. For purposes of this  
16 sub-subparagraph, "aerospace infrastructure" means land,  
17 buildings and other improvements, fixtures, machinery,  
18 equipment, instruments, and software that will improve the  
19 state's capability to support, expand, or attract the launch,  
20 construction, processing, refurbishment, or manufacturing of  
21 rockets, missiles, capsules, spacecraft, satellites, satellite  
22 control facilities, ground support equipment and related  
23 tangible personal property, launch vehicles, modules, space  
24 stations or components destined for space station operation,  
25 and space flight research and development facilities,  
26 instruments, and equipment, together with any engineering,  
27 permitting, and other expenses directly related to such land,  
28 buildings, improvements, fixtures, machinery, equipment,  
29 instruments, or software. Nothing in this sub-subparagraph  
30 shall be construed as affecting any dealer's liability for  
31 other taxes imposed by and due pursuant to this chapter.

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1           8. All other proceeds shall remain with the General  
2 Revenue Fund.

3           Section 5. The Department of Revenue is authorized to  
4 promulgate rules implementing the provisions of this act.

5           Section 6. This act shall take effect July 1, 2001,  
6 and be applicable to taxes due on or after that date.

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9 ===== T I T L E   A M E N D M E N T =====

10 And the title is amended as follows:

11 remove from the title of the bill: the entire title

12

13 and insert in lieu thereof:

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A bill to be entitled

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An act relating to the Aerospace Infrastructure

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Reinvestment Act; creating said act; providing

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legislative findings; amending s. 212.20, F.S.;

18

providing that the amounts due under the

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chapter on sales, use, and other transactions

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collected by dealers conducting business at a

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fixed location at the Kennedy Space Center or

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Cape Canaveral Air Station on admissions

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thereto and on sales of tangible personal

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property at such business shall be separately

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returned and distributed by the Department of

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Revenue to the Florida Commercial Space

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Financing Corporation and used for funding

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aerospace infrastructure; providing an

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exemption for the reallocation of certain

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proceeds to the Discretionary Sales Surtax

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Clearing Trust Fund; providing a definition;

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1            providing for rules; providing an effective  
2            date.  
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