

By Representative Allen

1 A bill to be entitled
 2 An act relating to the Spaceport Infrastructure
 3 Reinvestment Act; creating said act; providing
 4 legislative findings; amending s. 212.20, F.S.;
 5 providing that taxes on sales, use, and other
 6 transactions collected by dealers conducting
 7 business at a fixed location at the Kennedy
 8 Space Center or Cape Canaveral Air Station on
 9 admissions thereto and on sales of tangible
 10 personal property at such business shall be
 11 separately returned and distributed by the
 12 Department of Revenue to the Florida Commercial
 13 Space Financing Corporation and used for
 14 funding aerospace infrastructure; providing a
 15 definition; providing for rules; providing an
 16 effective date.

17
 18 Be It Enacted by the Legislature of the State of Florida:

19
 20 Section 1. This act may be cited as the "Spaceport
 21 Infrastructure Reinvestment Act."

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

31

1 Section 3. Paragraph (e) of subsection (6) of section
2 212.20, Florida Statutes, is amended to read:

3 212.20 Funds collected, disposition; additional powers
4 of department; operational expense; refund of taxes
5 adjudicated unconstitutionally collected.--

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

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

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

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

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

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

27 5. For proceeds received after July 1, 2000, and after
28 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
29 percent of the available proceeds pursuant to this paragraph
30 shall be transferred monthly to the Revenue Sharing Trust Fund
31 for Counties pursuant to s. 218.215.

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

20 7. Of the remaining proceeds:

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

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

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

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

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

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

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

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

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

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

17 212.20 Funds collected, disposition; additional powers
18 of department; operational expense; refund of taxes
19 adjudicated unconstitutionally collected.--

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

22 (e) The proceeds of all other taxes and fees imposed
23 pursuant to this chapter or remitted pursuant to s.

24 202.18(1)(b) and (2)(b) shall be distributed as follows:

25 1. In any fiscal year, the greater of \$500 million,
26 minus an amount equal to 4.6 percent of the proceeds of the
27 taxes collected pursuant to chapter 201, or 5 percent of all
28 other taxes and fees imposed pursuant to this chapter or
29 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
30 deposited in monthly installments into the General Revenue
31 Fund.

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

3 3. After the distribution under subparagraphs 1. and
4 2., 9.653 percent of the amount remitted by a sales tax dealer
5 located within a participating county pursuant to s. 218.61
6 shall be transferred into the Local Government Half-cent Sales
7 Tax Clearing Trust Fund.

8 4. After the distribution under subparagraphs 1., 2.,
9 and 3., 0.065 percent shall be transferred to the Local
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19 1.0715 percent of the available proceeds pursuant to this
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23 is at least as great as the amount due from the Revenue
24 Sharing Trust Fund for Municipalities and the Municipal
25 Financial Assistance Trust Fund in state fiscal year
26 1999-2000, no municipality shall receive less than the amount
27 due from the Revenue Sharing Trust Fund for Municipalities and
28 the Municipal Financial Assistance Trust Fund in state fiscal
29 year 1999-2000. If the total proceeds to be distributed are
30 less than the amount received in combination from the Revenue
31 Sharing Trust Fund for Municipalities and the Municipal

1 Financial Assistance Trust Fund in state fiscal year
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19 indebtedness issued by local governments, special districts,
20 or district school boards prior to July 1, 2000, that it is
21 not the intent of this subparagraph to adversely affect the
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29 b. The department shall distribute \$166,667 monthly
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31 certified as a "facility for a new professional sports

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29 pursuant to s. 288.1169, and the facility is open to the
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6 Station and selling admissions to the Kennedy Space Center or
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9 Administration or pursuant to a subcontract thereto, shall
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11 sub-subparagraph. Each such dealer shall file a separate
12 return each month which reports, separately from any other
13 sales and use taxes due pursuant to this chapter, the sale of
14 admissions to the Kennedy Space Center or Cape Canaveral Air
15 Station or any part thereof or to any event held at either
16 location, together with sales at retail of tangible personal
17 property from such fixed place of business, and the taxes
18 collected with respect to such admissions and sales. All taxes
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21 with the Florida Commercial Space Financing Corporation and a
22 copy with the director of the Office of Tourism, Trade, and
23 Economic Development, all of which return copies and
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25 confidentiality provisions as are applicable to returns and
26 information filed with the department. Each month the
27 department shall distribute to the Florida Commercial Space
28 Financing Corporation all such taxes collected and remitted to
29 the department as shown on the returns required by this
30 sub-subparagraph. The funds distributed to the Florida
31 Commercial Space Financing Corporation shall be used solely

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

26 8. All other proceeds shall remain with the General
27 Revenue Fund.

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

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

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HOUSE SUMMARY

Provides that sales taxes collected by dealers conducting business at a fixed location at the Kennedy Space Center or Cape Canaveral Air Station on admissions thereto and on sales of tangible personal property at such business shall be separately returned and distributed by the Department of Revenue to the Florida Commercial Space Financing Corporation and used for funding aerospace infrastructure.