

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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2		.	
3		.	
4		.	

ORIGINAL STAMP BELOW

11 Representative(s) Diaz de la Portilla offered the following:

**Amendment (with title amendment)**

14 On page 10, line 28, through page 18, line 23,  
15 remove from the bill: all of said lines

17 and insert in lieu thereof:

18 (5)(a) Any new or existing business that makes a  
19 significant infrastructure investment on a qualifying site in  
20 an eligible county, and the eligible county, shall be entitled  
21 to receive sales tax rebates pursuant to s. 212.20 in the  
22 manner provided in this subsection.

23 (b) For purposes of this subsection:

24 1. "Eligible county" means a county that has been  
25 certified by the department pursuant to this subsection.

26 2. "Qualifying site" means a site located in a  
27 brownfield area designated under s. 376.80 that is within the  
28 boundaries of a local government impacted by a financial  
29 emergency.

30 3. "Local government impacted by a financial  
31 emergency" means a county or municipality that has a resident

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1 population of 300,000 or more and has been declared in a state  
2 of financial emergency pursuant to part V of chapter 218  
3 during any of the 7 fiscal years preceding the date on which  
4 construction, reconstruction, renovation, expansion, or  
5 rehabilitation of infrastructure resulting from the  
6 significant infrastructure investment commences.

7 4. "Significant infrastructure investment" means the  
8 construction, reconstruction, renovation, expansion, or  
9 rehabilitation of infrastructure having an actual cost of more  
10 than \$100,000 on a qualifying site.

11 5. "Cost" has the same meaning as provided by s.  
12 190.003(7).

13 6. "Department" means the Department of Revenue.

14 (c) To qualify for the sales tax rebate pursuant to  
15 this subsection, the business must submit to the county a  
16 report prepared by a qualified economist that proposes that  
17 the significant infrastructure investment will have an  
18 economic impact during the 5 years that the sales tax rebate  
19 is in effect equal to at least 30 percent of the total cost of  
20 the construction, reconstruction, renovation, expansion, or  
21 rehabilitation of the infrastructure.

22 (d) The county governing authority shall submit to the  
23 department a written request to be certified as an eligible  
24 county. The request shall be accompanied by:

25 1. Evidence that the significant infrastructure  
26 investment is being made on a qualifying site.

27 2. Copies, certified by the clerk of the county as  
28 true and correct copies, of fully executed construction  
29 contracts or other contractual arrangements evidencing that  
30 the actual cost of the construction, reconstruction,  
31 renovation, expansion, or rehabilitation of the infrastructure

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1 exceeds \$100,000.

2 3. A copy of the report required by paragraph (c).

3 (e) If the department determines that the requirements  
4 of this subsection have been met, it shall certify a county as  
5 eligible within 90 days after its receipt of the request  
6 required by paragraph (d). The department has the authority to  
7 adopt rules to implement the provisions of this subsection.

8 (f) The amount of the sales tax rebate pursuant to s.  
9 212.20(6)(e)7.f. to be provided to a business and an eligible  
10 county certified pursuant to this subsection shall be computed  
11 annually and shall be equal to 100 percent of the taxes  
12 imposed under chapter 212 generated each year from the  
13 operation of the business at the site of the significant  
14 infrastructure investment.

15 (g) The sales tax rebate granted under this subsection  
16 shall be effective for 5 years. During the first 3 years, the  
17 total amount of the rebate shall be provided to the business.  
18 During the last 2 years, 50 percent of the total rebate amount  
19 shall be provided to the business, and 50 percent shall be  
20 provided to the eligible county. The eligible county shall use  
21 sales tax rebate revenues under this subsection for a  
22 brownfield revolving loan program or for a program of  
23 microloans or other loans to support small businesses in the  
24 brownfield area where the qualifying site is located.

25 Section 2. Paragraph (e) of subsection (6) of section  
26 212.20, Florida Statutes, is amended to read:

27 212.20 Funds collected, disposition; additional powers  
28 of department; operational expense; refund of taxes  
29 adjudicated unconstitutionally collected.--

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

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1           (e) The proceeds of all other taxes and fees imposed  
2 pursuant to this chapter shall be distributed as follows:  
3           1. In any fiscal year, the greater of \$500 million,  
4 minus an amount equal to 4.6 percent of the proceeds of the  
5 taxes collected pursuant to chapter 201, or 5 percent of all  
6 other taxes and fees imposed pursuant to this chapter shall be  
7 deposited in monthly installments into the General Revenue  
8 Fund.  
9           2. Two-tenths of one percent shall be transferred to  
10 the Solid Waste Management Trust Fund.  
11           3. After the distribution under subparagraphs 1. and  
12 2., 9.653 percent of the amount remitted by a sales tax dealer  
13 located within a participating county pursuant to s. 218.61  
14 shall be transferred into the Local Government Half-cent Sales  
15 Tax Clearing Trust Fund.  
16           4. After the distribution under subparagraphs 1., 2.,  
17 and 3., 0.065 percent shall be transferred to the Local  
18 Government Half-cent Sales Tax Clearing Trust Fund and  
19 distributed pursuant to s. 218.65.  
20           5. For proceeds received after July 1, 2000, and after  
21 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
22 percent of the available proceeds pursuant to this paragraph  
23 shall be transferred monthly to the Revenue Sharing Trust Fund  
24 for Counties pursuant to s. 218.215.  
25           6. For proceeds received after July 1, 2000, and after  
26 the distributions under subparagraphs 1., 2., 3., and 4.,  
27 1.0715 percent of the available proceeds pursuant to this  
28 paragraph shall be transferred monthly to the Revenue Sharing  
29 Trust Fund for Municipalities pursuant to s. 218.215. If the  
30 total revenue to be distributed pursuant to this subparagraph  
31 is at least as great as the amount due from the Revenue

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1 Sharing Trust Fund for Municipalities and the Municipal  
2 Financial Assistance Trust Fund in state fiscal year  
3 1999-2000, no municipality shall receive less than the amount  
4 due from the Revenue Sharing Trust Fund for Municipalities and  
5 the Municipal Financial Assistance Trust Fund in state fiscal  
6 year 1999-2000. If the total proceeds to be distributed are  
7 less than the amount received in combination from the Revenue  
8 Sharing Trust Fund for Municipalities and the Municipal  
9 Financial Assistance Trust Fund in state fiscal year  
10 1999-2000, each municipality shall receive an amount  
11 proportionate to the amount it was due in state fiscal year  
12 1999-2000.

13 7. Of the remaining proceeds:

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

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1 obligations as a result of previous pledges or assignments or  
2 trusts entered into which obligated funds received from the  
3 distribution to county governments under then-existing s.  
4 550.135. This distribution specifically is in lieu of funds  
5 distributed under s. 550.135 prior to July 1, 2000.

6           b. The department shall distribute \$166,667 monthly  
7 pursuant to s. 288.1162 to each applicant that has been  
8 certified as a "facility for a new professional sports  
9 franchise" or a "facility for a retained professional sports  
10 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
11 distributed monthly by the department to each applicant that  
12 has been certified as a "facility for a retained spring  
13 training franchise" pursuant to s. 288.1162; however, not more  
14 than \$208,335 may be distributed monthly in the aggregate to  
15 all certified facilities for a retained spring training  
16 franchise. Distributions shall begin 60 days following such  
17 certification and shall continue for not more than 30 years.  
18 Nothing contained in this paragraph shall be construed to  
19 allow an applicant certified pursuant to s. 288.1162 to  
20 receive more in distributions than actually expended by the  
21 applicant for the public purposes provided for in s.  
22 288.1162(6). However, a certified applicant is entitled to  
23 receive distributions up to the maximum amount allowable and  
24 undistributed under this section for additional renovations  
25 and improvements to the facility for the franchise without  
26 additional certification.

27           c. Beginning 30 days after notice by the Office of  
28 Tourism, Trade, and Economic Development to the Department of  
29 Revenue that an applicant has been certified as the  
30 professional golf hall of fame pursuant to s. 288.1168 and is  
31 open to the public, \$166,667 shall be distributed monthly, for

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1 up to 300 months, to the applicant.

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

12 e. Beginning 30 days after an eligible county has been  
13 certified pursuant to s. 376.84(4), an amount equal to the  
14 sales tax increment rebate calculated pursuant to s. 376.84(4)  
15 shall be distributed each year, on a monthly basis and over a  
16 12-month period, to the eligible county.

17 f. Beginning 30 days after an eligible county has been  
18 certified pursuant to s. 376.84(5), an amount equal to the  
19 sales tax rebate calculated pursuant to s. 376.84(5) shall be  
20 distributed on a monthly basis to the business and the  
21 eligible county as provided in s. 376.84(5), for a period of 5  
22 years.

23 8. All other proceeds shall remain with the General  
24 Revenue Fund.

25 Section 3. If section 35 of chapter 2000-260, Laws of  
26 Florida, is not repealed by section 58 of said chapter, then,  
27 effective October 1, 2001, paragraph (e) of subsection (6) of  
28 section 212.20, Florida Statutes, as amended by section 35 of  
29 chapter 2000-260, Laws of Florida, is amended to read:

30 212.20 Funds collected, disposition; additional powers  
31 of department; operational expense; refund of taxes

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

1 adjudicated unconstitutionally collected.--

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

4 (e) The proceeds of all other taxes and fees imposed  
5 pursuant to this chapter or remitted pursuant to s.  
6 202.18(1)(b) and (2)(b) shall be distributed as follows:

7 1. In any fiscal year, the greater of \$500 million,  
8 minus an amount equal to 4.6 percent of the proceeds of the  
9 taxes collected pursuant to chapter 201, or 5 percent of all  
10 other taxes and fees imposed pursuant to this chapter or  
11 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
12 deposited in monthly installments into the General Revenue  
13 Fund.

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

16 3. After the distribution under subparagraphs 1. and  
17 2., 9.653 percent of the amount remitted by a sales tax dealer  
18 located within a participating county pursuant to s. 218.61  
19 shall be transferred into the Local Government Half-cent Sales  
20 Tax Clearing Trust Fund.

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

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

30 6. For proceeds received after July 1, 2000, and after  
31 the distributions under subparagraphs 1., 2., 3., and 4.,



hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

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

18 7. Of the remaining proceeds:

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

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

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

11         b. The department shall distribute \$166,667 monthly  
12 pursuant to s. 288.1162 to each applicant that has been  
13 certified as a "facility for a new professional sports  
14 franchise" or a "facility for a retained professional sports  
15 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
16 distributed monthly by the department to each applicant that  
17 has been certified as a "facility for a retained spring  
18 training franchise" pursuant to s. 288.1162; however, not more  
19 than \$208,335 may be distributed monthly in the aggregate to  
20 all certified facilities for a retained spring training  
21 franchise. Distributions shall begin 60 days following such  
22 certification and shall continue for not more than 30 years.  
23 Nothing contained in this paragraph shall be construed to  
24 allow an applicant certified pursuant to s. 288.1162 to  
25 receive more in distributions than actually expended by the  
26 applicant for the public purposes provided for in s.  
27 288.1162(6). However, a certified applicant is entitled to  
28 receive distributions up to the maximum amount allowable and  
29 undistributed under this section for additional renovations  
30 and improvements to the facility for the franchise without  
31 additional certification.

hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

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

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

17           e. Beginning 30 days after an eligible county has been  
 18 certified pursuant to s. 376.84(4), an amount equal to the  
 19 sales tax increment rebate calculated pursuant to s. 376.84(4)  
 20 shall be distributed each year, on a monthly basis and over a  
 21 12-month period, to the eligible county.

22           f. Beginning 30 days after an eligible county has been  
 23 certified pursuant to s. 376.84(5), an amount equal to the  
 24 sales tax rebate calculated pursuant to s. 376.84(5) shall be  
 25 distributed on a monthly basis to the business and the  
 26 eligible county as provided in s. 376.84(5), for a period of 5  
 27 years.

28           8. All other proceeds shall remain with the General  
 29 Revenue Fund.

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hbd-05

Bill No. CS/HB 1189

Amendment No. \_\_\_\_ (for drafter's use only)

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

2 And the title is amended as follows:

3            On page 1, line 27, after the semicolon

4

5 insert:

6            providing that a new or existing business that  
7            makes a significant infrastructure investment  
8            on a qualifying brownfield site, and the  
9            county, are entitled to a sales tax rebate;  
10           providing definitions; providing requirements  
11           with respect thereto; requiring the county to  
12           submit certain information to the department;  
13           providing for certification of the county by  
14           the department; providing for rules; providing  
15           the amount and duration of the rebate;  
16           providing for use of rebate funds by the  
17           county;

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