

By Senator Bronson

18-845-01

See HB

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

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

22
23 Section 1. The Legislature finds that promoting the
24 growth of the space industry in Florida is a vital component
25 of its overall economic plan and that facilitating additions
26 to aerospace infrastructure will make the state more
27 competitive and promote the retention and growth of space
28 businesses in this state. This act therefore provides for the
29 reinvestment of certain sales tax receipts arising from the
30 presence of the space industry in Florida as a means of
31 providing for that infrastructure growth.

1 Section 2. 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 simultaneously file a copy
5 of the return with the Florida Commercial Space Financing
6 Corporation, a copy with the Spaceport Florida Authority, and
7 a copy with the director of the Office of Tourism, Trade, and
8 Economic Development, all of which return copies and
9 information therein shall be subject to the same
10 confidentiality provisions as are applicable to returns and
11 information filed with the department. The taxes due with
12 respect to such admissions and sales of tangible personal
13 property shall be distributed as follows: each month the
14 department shall distribute to the Florida Commercial Space
15 Financing Corporation one-half of all such taxes collected and
16 remitted to the department as shown on the returns required by
17 this sub-subparagraph, and shall distribute the other half to
18 the Spaceport Florida Authority. The funds distributed to the
19 Florida Commercial Space Financing Corporation shall be used
20 solely for funding aerospace infrastructure as defined in this
21 sub-subparagraph. The funds distributed to the Spaceport
22 Florida Authority shall be used solely for aerospace
23 infrastructure funding purposes based on recommendations made
24 to the authority by the director of the Office of Tourism,
25 Trade, and Economic Development. Proposals for aerospace
26 infrastructure funding through the authority shall be
27 submitted to the Space Industry Committee created pursuant to
28 s. 331.367, or any successor organization, and the committee
29 shall, at least once each quarter, submit a written report to
30 the director of the Office of Tourism, Trade, and Economic
31 Development delineating the committee's recommendation for

1 prioritizing those proposals that it has reviewed. The
2 director of the Office of Tourism, Trade, and Economic
3 Development shall take into consideration the prioritization
4 reports of the Space Industry Committee. The director of the
5 John F. Kennedy Space Center, the Commander of the 45th Space
6 Wing, and the Commander of the Naval Ordnance Test Unit may
7 serve as official liaisons to the Space Industry Committee in
8 a nonfiduciary, nonvoting advisory role. The committee
9 recognizes the value of input from the Federal Government, but
10 also realizes that these persons' fiduciary duties remain with
11 the Federal Government. In the event the department collects
12 any additional taxes, interest, or penalties with respect to
13 any transactions for which a separate return is required by
14 this sub-subparagraph, such taxes, interest, and penalties
15 shall, within 30 days following collection, be distributed
16 equally by the department to the Florida Commercial Space
17 Financing Corporation and the Spaceport Florida Authority for
18 the uses specified in this sub-subparagraph. For purposes of
19 this sub-subparagraph, "aerospace infrastructure" means land,
20 buildings and other improvements, fixtures, machinery,
21 equipment, instruments, and software that will improve the
22 state's capability to support, expand, or attract the launch,
23 construction, processing, refurbishment, or manufacturing of
24 rockets, missiles, capsules, spacecraft, satellites, satellite
25 control facilities, ground support equipment and related
26 tangible personal property, launch vehicles, modules, space
27 stations or components destined for space station operation,
28 and space flight research and development facilities,
29 instruments, and equipment, together with any engineering,
30 permitting, and other expenses directly related to such land,
31 buildings, improvements, fixtures, machinery, equipment,

1 instruments, or software. Nothing in this sub-subparagraph
2 shall be construed as affecting any dealer's liability for
3 other taxes imposed by and due under this chapter.

4 8. All other proceeds shall remain with the General
5 Revenue Fund.

6 Section 3. If section 35 of chapter 2000-260, Laws of
7 Florida, is not repealed by section 58 of said chapter,
8 effective October 1, 2001, paragraph (e) of subsection (6) of
9 section 212.20, Florida Statutes, as amended by section 35 of
10 chapter 2000-260, Laws of Florida, is amended to read:

11 212.20 Funds collected, disposition; additional powers
12 of department; operational expense; refund of taxes
13 adjudicated unconstitutionally collected.--

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

16 (e) The proceeds of all other taxes and fees imposed
17 pursuant to this chapter or remitted pursuant to s.
18 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

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

28 3. After the distribution under subparagraphs 1. and
29 2., 9.653 percent of the amount remitted by a sales tax dealer
30 located within a participating county pursuant to s. 218.61
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1 shall be transferred into the Local Government Half-cent Sales
2 Tax Clearing Trust Fund.

3 4. After the distribution under subparagraphs 1., 2.,
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11 government, such payment shall continue until such time that
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14 indebtedness issued by local governments, special districts,
15 or district school boards prior to July 1, 2000, that it is
16 not the intent of this subparagraph to adversely affect the
17 rights of those holders or relieve local governments, special
18 districts, or district school boards of the duty to meet their
19 obligations as a result of previous pledges or assignments or
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22 550.135. This distribution specifically is in lieu of funds
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24 b. The department shall distribute \$166,667 monthly
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27 franchise" or a "facility for a retained professional sports
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29 distributed monthly by the department to each applicant that
30 has been certified as a "facility for a retained spring
31 training franchise" pursuant to s. 288.1162; however, not more

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30 e. Every dealer conducting business at a fixed
31 location at the Kennedy Space Center or Cape Canaveral Air

1 Station and selling admissions to the Kennedy Space Center or
2 Cape Canaveral Air Station, or any part of either, pursuant to
3 a contract with the National Aeronautics and Space
4 Administration or pursuant to a subcontract thereto, shall
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6 sub-subparagraph. Each such dealer shall file a separate
7 return each month which reports, separately from any other
8 sales and use taxes due pursuant to this chapter, the sale of
9 admissions to the Kennedy Space Center or Cape Canaveral Air
10 Station or any part thereof or to any event held at either
11 location, together with sales at retail of tangible personal
12 property from such fixed place of business, and the taxes
13 collected with respect to such admissions and sales. All taxes
14 due with respect to such transactions shall be timely remitted
15 to the department. The dealer shall simultaneously file a copy
16 of the return with the Florida Commercial Space Financing
17 Corporation, a copy with the Spaceport Florida Authority, and
18 a copy with the director of the Office of Tourism, Trade, and
19 Economic Development, all of which return copies and
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21 confidentiality provisions as are applicable to returns and
22 information filed with the department. The taxes due with
23 respect to such admissions and sales of tangible personal
24 property shall be distributed as follows: each month the
25 department shall distribute to the Florida Commercial Space
26 Financing Corporation one-half of all such taxes collected and
27 remitted to the department as shown on the returns required by
28 this sub-subparagraph, and shall distribute the other half to
29 the Spaceport Florida Authority. The funds distributed to the
30 Florida Commercial Space Financing Corporation shall be used
31 solely for funding aerospace infrastructure as defined in this

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3 infrastructure funding purposes based on recommendations made
4 to the authority by the director of the Office of Tourism,
5 Trade, and Economic Development. Proposals for aerospace
6 infrastructure funding through the authority shall be
7 submitted to the Space Industry Committee created pursuant to
8 s. 331.367, or any successor organization, and the committee
9 shall, at least once each quarter, submit a written report to
10 the director of the Office of Tourism, Trade, and Economic
11 Development delineating the committee's recommendation for
12 prioritizing those proposals that it has reviewed. The
13 director of the Office of Tourism, Trade, and Economic
14 Development shall take into consideration the prioritization
15 reports of the Space Industry Committee. The director of the
16 John F. Kennedy Space Center, the Commander of the 45th Space
17 Wing, and the Commander of the Naval Ordnance Test Unit may
18 serve as official liaisons to the Space Industry Committee in
19 a nonfiduciary, nonvoting advisory role. The committee
20 recognizes the value of input from the Federal Government, but
21 also realizes that these persons' fiduciary duties remain with
22 the Federal Government. In the event the department collects
23 any additional taxes, interest, or penalties with respect to
24 any transactions for which a separate return is required by
25 this sub-subparagraph, such taxes, interest, and penalties
26 shall, within 30 days following collection, be distributed
27 equally by the department to the Florida Commercial Space
28 Financing Corporation and the Spaceport Florida Authority for
29 the uses specified in this sub-subparagraph. For purposes of
30 this sub-subparagraph, "aerospace infrastructure" means land,
31 buildings and other improvements, fixtures, machinery,

1 equipment, instruments, and software that will improve the
2 state's capability to support, expand, or attract the launch,
3 construction, processing, refurbishment, or manufacturing of
4 rockets, missiles, capsules, spacecraft, satellites, satellite
5 control facilities, ground support equipment and related
6 tangible personal property, launch vehicles, modules, space
7 stations or components destined for space station operation,
8 and space flight research and development facilities,
9 instruments, and equipment, together with any engineering,
10 permitting, and other expenses directly related to such land,
11 buildings, improvements, fixtures, machinery, equipment,
12 instruments, or software. Nothing in this sub-subparagraph
13 shall be construed as affecting any dealer's liability for
14 other taxes imposed by and due under this chapter.

15 8. All other proceeds shall remain with the General
16 Revenue Fund.

17 Section 4. The Department of Revenue may adopt rules
18 necessary to administer this act.

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

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23 LEGISLATIVE SUMMARY

24 Provides that sales taxes collected by dealers conducting
25 business at a fixed location at the Kennedy Space Center
26 or Cape Canaveral Air Station on admissions thereto and
27 on sales of tangible personal property at such business
28 shall be separately returned and distributed by the
29 Department of Revenue to the Florida Commercial Space
30 Financing Corporation and the Spaceport Florida Authority
31 and used for funding aerospace infrastructure. Provides
duties of the corporation; the authority; the Office of
Tourism, Trade, and Economic Development; and the Space
Industry Committee.