

By the Committee on Commerce and Economic Opportunities; and  
Senators Saunders and Crist

310-2094-02

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

A bill to be entitled  
An act relating to the space industry; creating  
the Aerospace Infrastructure Reinvestment Act;  
providing legislative findings; amending s.  
212.20, F.S.; providing that the amounts due  
under the chapter on sales, use, and other  
transactions collected by dealers conducting  
business at a fixed location at the Kennedy  
Space Center or Cape Canaveral Air Station on  
admissions, leases, and licenses 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 described purposes; defining the  
term "aerospace infrastructure"; providing for  
rules; providing an expiration date; providing  
an effective date.

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

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 the state 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

1 presence of the space industry in the state as a means of  
2 providing for that infrastructure growth.

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

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

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

10 (b) Proceeds from discretionary sales surtaxes imposed  
11 pursuant to ss. 212.054 and 212.055, except those distributed  
12 under sub-subparagraph (d)7.e., shall be reallocated to the  
13 Discretionary Sales Surtax Clearing Trust Fund.

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

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

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

26 3. After the distribution under subparagraphs 1. and  
27 2., 9.653 percent of the amount remitted by a sales tax dealer  
28 located within a participating county pursuant to s. 218.61  
29 shall be transferred into the Local Government Half-cent Sales  
30 Tax Clearing Trust Fund.

31

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

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

10          6. For proceeds received after July 1, 2000, and after  
11 the distributions under subparagraphs 1., 2., 3., and 4.,  
12 1.0715 percent of the available proceeds pursuant to this  
13 paragraph shall be transferred monthly to the Revenue Sharing  
14 Trust Fund for Municipalities pursuant to s. 218.215. If the  
15 total revenue to be distributed pursuant to this subparagraph  
16 is at least as great as the amount due from the Revenue  
17 Sharing Trust Fund for Municipalities and the Municipal  
18 Financial Assistance Trust Fund in state fiscal year  
19 1999-2000, no municipality shall receive less than the amount  
20 due from the Revenue Sharing Trust Fund for Municipalities and  
21 the Municipal Financial Assistance Trust Fund in state fiscal  
22 year 1999-2000. If the total proceeds to be distributed are  
23 less than the amount received in combination from the Revenue  
24 Sharing Trust Fund for Municipalities and the Municipal  
25 Financial Assistance Trust Fund in state fiscal year  
26 1999-2000, each municipality shall receive an amount  
27 proportionate to the amount it was due in state fiscal year  
28 1999-2000.

29          7. Of the remaining proceeds:

30           a. Beginning July 1, 2000, and in each fiscal year  
31 thereafter, the sum of \$29,915,500 shall be divided into as

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

22         b. The department shall distribute \$166,667 monthly  
23 pursuant to s. 288.1162 to each applicant that has been  
24 certified as a "facility for a new professional sports  
25 franchise" or a "facility for a retained professional sports  
26 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
27 distributed monthly by the department to each applicant that  
28 has been certified as a "facility for a retained spring  
29 training franchise" pursuant to s. 288.1162; however, not more  
30 than \$208,335 may be distributed monthly in the aggregate to  
31 all certified facilities for a retained spring training

1 franchise. Distributions shall begin 60 days following such  
2 certification and shall continue for not more than 30 years.  
3 Nothing contained in this paragraph shall be construed to  
4 allow an applicant certified pursuant to s. 288.1162 to  
5 receive more in distributions than actually expended by the  
6 applicant for the public purposes provided for in s.  
7 288.1162(6). However, a certified applicant is entitled to  
8 receive distributions up to the maximum amount allowable and  
9 undistributed under this section for additional renovations  
10 and improvements to the facility for the franchise without  
11 additional certification.

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

18 d. Beginning 30 days after notice by the Office of  
19 Tourism, Trade, and Economic Development to the Department of  
20 Revenue that the applicant has been certified as the  
21 International Game Fish Association World Center facility  
22 pursuant to s. 288.1169, and the facility is open to the  
23 public, \$83,333 shall be distributed monthly, for up to 168  
24 months, to the applicant. This distribution is subject to  
25 reduction pursuant to s. 288.1169. A lump sum payment of  
26 \$999,996 shall be made, after certification and before July 1,  
27 2000.

28 e. Every dealer conducting business at a fixed  
29 location at the Kennedy Space Center or Cape Canaveral Air  
30 Station and selling admissions to the Kennedy Space Center or  
31 Cape Canaveral Air Station, or any part of either, pursuant to

1 a contract with the National Aeronautics and Space  
2 Administration or pursuant to a subcontract thereto, shall  
3 file returns each month in accordance with this  
4 sub-subparagraph. Each such dealer shall file a separate  
5 return each month which reports, separately from any other  
6 sales and use taxes due pursuant to this chapter, the sale of  
7 admissions to the Kennedy Space Center or Cape Canaveral Air  
8 Station or any part thereof or to any event held at either  
9 location, together with sales at retail of tangible personal  
10 property from such fixed place of business, and leases and  
11 licenses by the dealer at Kennedy Space Center or Cape  
12 Canaveral Air Station taxable pursuant to s. 212.031, and the  
13 taxes collected by the dealer with respect to such admissions,  
14 leases, licenses, and sales. All amounts due pursuant to this  
15 chapter with respect to such transactions shall be timely  
16 remitted to the department. The dealer shall simultaneously  
17 file a copy of the return with the Florida Commercial Space  
18 Financing Corporation and a copy with the director of the  
19 Office of Tourism, Trade, and Economic Development, all of  
20 which return copies and information therein shall be subject  
21 to the same confidentiality provisions as are applicable to  
22 returns and information filed with the department pursuant to  
23 s. 213.053. Each month the department shall distribute to the  
24 Florida Commercial Space Financing Corporation all such  
25 proceeds collected and remitted to the department as shown on  
26 the returns required by this sub-subparagraph. The first \$1.5  
27 million in such funds distributed to the Florida Commercial  
28 Space Financing Corporation must be expended for aerospace  
29 infrastructure, as defined in this sub-subparagraph, used in  
30 or pertaining directly to human space flight, including, but  
31 not limited to, space shuttle orbiter maintenance,

1 modifications, and related activities. The remainder of funds  
2 distributed to the Florida Commercial Space Financing  
3 Corporation must be used solely for funding aerospace  
4 infrastructure as defined in this sub-subparagraph. In the  
5 event the department collects any additional amounts pursuant  
6 to this chapter with respect to any transactions for which a  
7 separate return is required by this sub-subparagraph, the  
8 proceeds shall, within 30 days following collection, be  
9 distributed by the department to the Florida Commercial Space  
10 Financing Corporation for the uses specified in this  
11 sub-subparagraph. For purposes of this sub-subparagraph, the  
12 term "aerospace infrastructure" means land, buildings and  
13 other improvements, fixtures, machinery, equipment,  
14 instruments, and software that will improve the state's  
15 capability to ensure security, or to support, expand, or  
16 attract the launch, construction, processing, refurbishment,  
17 or manufacturing of rockets, missiles, capsules, spacecraft,  
18 satellites, satellite control facilities, ground support  
19 equipment and related tangible personal property, launch  
20 vehicles, modules, space stations or components destined for  
21 space station operation, and space flight research and  
22 development facilities, instruments, and equipment, together  
23 with any engineering, permitting, and other expenses,  
24 including, but not limited to, utility location, relocation,  
25 and realignment directly related to such land, buildings,  
26 improvements, fixtures, machinery, equipment, instruments, or  
27 software. This sub-subparagraph shall not be construed as  
28 affecting any dealer's liability for other taxes imposed by  
29 and due pursuant to this chapter. This sub-subparagraph  
30 expires July 1, 2007.

31

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

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

5           Section 5. This act shall take effect July 1, 2002,  
6 and be applicable to taxes due on or after that date and  
7 sections 1, 2, and 4 of this act shall expire July 1, 2007.

8  
9                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
10   COMMITTEE SUBSTITUTE FOR  
  Senate Bill 2112

11  
12           The committee substitute makes technical changes to SB 2112 in  
13 order to conform it to its companion bill in the House of  
Representatives.