

By Representative Allen

1 A bill to be entitled
2 An act relating to the Aerospace Infrastructure
3 Reinvestment Act of 2002; creating said act;
4 providing legislative findings; amending s.
5 212.20, F.S.; providing that the amounts due
6 under the chapter on sales, use, and other
7 transactions collected by dealers conducting
8 business at a fixed location at the Kennedy
9 Space Center or Cape Canaveral Air Station on
10 admissions thereto and on sales of tangible
11 personal property at such business shall be
12 separately returned and distributed by the
13 Department of Revenue to the Florida Commercial
14 Space Financing Corporation and used for
15 funding aerospace infrastructure; providing an
16 exemption for the reallocation of certain
17 proceeds to the Discretionary Sales Surtax
18 Clearing Trust Fund; providing a definition;
19 providing for rules; providing an effective
20 date.

21
22 Be It Enacted by the Legislature of the State of Florida:
23

24 Section 1. This act may be cited as the "Aerospace
25 Infrastructure Reinvestment Act of 2002."

26 Section 2. The Legislature finds that promoting the
27 growth of the space industry in Florida is a vital component
28 of its overall economic plan and that facilitating additions
29 to aerospace infrastructure will make the state more
30 competitive and promote the retention and growth of space
31 businesses in this state. This act therefore provides for the

1 reinvestment of certain sales tax receipts arising from the
2 presence of the space industry in Florida as a means of
3 providing for that infrastructure growth.

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

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

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

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

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

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

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

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

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 the taxes
11 collected with respect to such admissions and sales. All
12 amounts due pursuant to this chapter with respect to such
13 transactions shall be timely remitted to the department. The
14 dealer shall simultaneously file a copy of the return with the
15 Florida Commercial Space Financing Corporation and a copy with
16 the director of the Office of Tourism, Trade, and Economic
17 Development, all of which return copies and information
18 therein shall be subject to the same confidentiality
19 provisions as are applicable to returns and information filed
20 with the department pursuant to s. 213.053. Each month the
21 department shall distribute to the Florida Commercial Space
22 Financing Corporation all such proceeds collected and remitted
23 to the department as shown on the returns required by this
24 sub-subparagraph. The funds distributed to the Florida
25 Commercial Space Financing Corporation shall be used solely
26 for funding aerospace infrastructure as defined in this
27 sub-subparagraph. In the event the department collects any
28 additional amounts pursuant to this chapter with respect to
29 any transactions for which a separate return is required by
30 this sub-subparagraph, the proceeds shall, within 30 days
31 following collection, be distributed by the department to the

