

By the Fiscal Responsibility Council and Representatives Allen, Ball, Bean, Slosberg, Kendrick, Bense, Meadows, Kallinger, Baker, Harrington, Gibson, Spratt, Cantens, Arza, Sorensen, Needelman, Hogan, Mayfield, Clarke, Berfield, (Additional Sponsors on Last Printed Page)

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, leases, and licenses and on sales  
11          of tangible personal property at such business  
12          shall be separately returned and distributed by  
13          the Department of Revenue to the Florida  
14          Commercial Space Financing Corporation and used  
15          for described purposes; providing a definition;  
16          providing for rules; providing for future  
17          repeal; providing an effective date.

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

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

23           Section 2. 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 3. Paragraphs (b) and (d) of subsection (6) of  
2 section 212.20, Florida Statutes, are 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 and s. 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

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

24 3. After the distribution under subparagraphs 1. and  
25 2., 9.653 percent of the amount remitted by a sales tax dealer  
26 located within a participating county pursuant to s. 218.61  
27 shall be transferred into the Local Government Half-cent Sales  
28 Tax Clearing Trust Fund.

29 4. After the distribution under subparagraphs 1., 2.,  
30 and 3., 0.065 percent shall be transferred to the Local  
31

1 Government Half-cent Sales Tax Clearing Trust Fund and  
2 distributed pursuant to s. 218.65.

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

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

27           7. Of the remaining proceeds:

28           a. Beginning July 1, 2000, and in each fiscal year  
29 thereafter, the sum of \$29,915,500 shall be divided into as  
30 many equal parts as there are counties in the state, and one  
31 part shall be distributed to each county. The distribution

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

20       b. The department shall distribute \$166,667 monthly  
21 pursuant to s. 288.1162 to each applicant that has been  
22 certified as a "facility for a new professional sports  
23 franchise" or a "facility for a retained professional sports  
24 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
25 distributed monthly by the department to each applicant that  
26 has been certified as a "facility for a retained spring  
27 training franchise" pursuant to s. 288.1162; however, not more  
28 than \$208,335 may be distributed monthly in the aggregate to  
29 all certified facilities for a retained spring training  
30 franchise. Distributions shall begin 60 days following such  
31 certification and shall continue for not more than 30 years.

1 Nothing contained in this paragraph shall be construed to  
2 allow an applicant certified pursuant to s. 288.1162 to  
3 receive more in distributions than actually expended by the  
4 applicant for the public purposes provided for in s.  
5 288.1162(6). However, a certified applicant is entitled to  
6 receive distributions up to the maximum amount allowable and  
7 undistributed under this section for additional renovations  
8 and improvements to the facility for the franchise without  
9 additional certification.

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

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

26 e. Every dealer conducting business at a fixed  
27 location at the Kennedy Space Center or Cape Canaveral Air  
28 Station and selling admissions to the Kennedy Space Center or  
29 Cape Canaveral Air Station, or any part of either, pursuant to  
30 a contract with the National Aeronautics and Space  
31 Administration or pursuant to a subcontract thereto, shall

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

1 Corporation shall be used solely for funding aerospace  
2 infrastructure as defined in this sub-subparagraph. In the  
3 event the department collects any additional amounts pursuant  
4 to this chapter with respect to any transactions for which a  
5 separate return is required by this sub-subparagraph, the  
6 proceeds shall, within 30 days following collection, be  
7 distributed by the department to the Florida Commercial Space  
8 Financing Corporation for the uses specified in this  
9 sub-subparagraph. For purposes of this sub-subparagraph,  
10 "aerospace infrastructure" means land, buildings and other  
11 improvements, fixtures, machinery, equipment, instruments, and  
12 software that will improve the state's capability to ensure  
13 security or to support, expand, or attract the launch,  
14 construction, processing, refurbishment, or manufacturing of  
15 rockets, missiles, capsules, spacecraft, satellites, satellite  
16 control facilities, ground support equipment and related  
17 tangible personal property, launch vehicles, modules, space  
18 stations or components destined for space station operation,  
19 and space flight research and development facilities,  
20 instruments, and equipment, together with any engineering,  
21 permitting, and other expenses, including, but not limited to,  
22 utility location, relocation, and realignment directly related  
23 to such land, buildings, improvements, fixtures, machinery,  
24 equipment, instruments, or software. Nothing in this  
25 sub-subparagraph shall be construed as affecting any dealer's  
26 liability for other taxes imposed by and due pursuant to this  
27 chapter.

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

30           Section 4. The Department of Revenue is authorized to  
31 adopt rules implementing the provisions of this act.

1           Section 5. This act shall take effect July 1, 2002,  
2 and be applicable to taxes due on or after that date and shall  
3 expire and be without further force and effect on July 1,  
4 2007.

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9                                    ADDITIONAL SPONSORS

10          Garcia, Wishner, Machek, Lacasa, Rubio, Murman, Benson,  
11          Dockery, Kilmer, Barreiro, Kyle, Brummer, Johnson, Harper,  
12          Mealor, Jordan, Kravitz, Henriquez, Diaz-Balart, Hart, Ritter  
13          and Haridopolos  
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