

By the Committee on Comprehensive Planning; and Senator Atwater

316-1922-03

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A bill to be entitled  
An act relating to the local government  
half-cent sales tax; amending s. 218.62, F.S.;  
amending the distribution formula for proceeds  
from the tax; providing for retroactivity;  
providing an effective date.

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

Section 1. Section 218.62, Florida Statutes, is amended to read:

218.62 Distribution formulas.--

(1) Each participating county and municipal government shall receive a proportion of moneys earmarked for distribution within that county.

(2) The proportion for each county government shall be computed by dividing the sum of the unincorporated area population plus two-thirds of the incorporated area population by the sum of the total county population plus two-thirds of the incorporated area population.

(3) The proportion for each municipal government shall be computed by dividing the population of that municipality by the sum of the total county population plus two-thirds of the incorporated area population.

(4) Effective October 1, 2000, the apportionment factors shall, except in the case of error in the population certified pursuant to s. 186.901, remain in effect for the fiscal year. Adjustments to distributions to correct errors shall be made subsequent to receipt of a corrected population certified pursuant to s. 186.901.

1           Section 2. This act shall take effect upon becoming a  
2 law and shall apply retroactively to October 1, 2000.

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4                   STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
5                   COMMITTEE SUBSTITUTE FOR  
6                   Senate Bill 1126

7 The Committee Substitute differs from the bill as filed in  
8 that it allows the Department of Revenue to correct municipal  
9 distributions, as well as county distributions, of the  
10 Half-Cent Sales Surtax proceeds when errors are made in the  
11 calculations.

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