

Bill No. HB 1363, 1st Eng.

Amendment No. \_\_\_\_ Barcode 924692

CHAMBER ACTION

Senate

House

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Senator Alexander moved the following **amendment to amendment**  
(841238):

**Senate Amendment**

On page 2, line 13, through page 9, line 8, delete  
those lines

and insert:

2. For payment to counties that have been designated a  
Rural Area of Critical Economic Concern pursuant to s.  
288.0656 in proportion to the number of tons of phosphate rock  
produced from a phosphate rock matrix located within such  
political boundary, 15 percent. The department shall  
distribute this portion of the proceeds annually based on  
production information reported by the producers on the annual  
returns for the taxable year.

3. To the credit of the Phosphate Research Trust Fund  
in the Department of Education, Division of Universities,  
11.25 percent.

4. To the credit of the Minerals Trust Fund, 11.25  
percent.

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1           5. To the credit of the Nonmandatory Land Reclamation  
2 Trust Fund, 43.75 percent.

3           (3) Beginning July 1, 2004, the proceeds of all taxes,  
4 interest, and penalties imposed under this section shall be  
5 paid into the State Treasury as follows:

6           (a) The first \$10 million in revenue collected from  
7 the tax during each fiscal year shall be paid to the credit of  
8 the Conservation and Recreation Lands Trust Fund.

9           (b) The remaining revenues collected from the tax  
10 during that fiscal year, after the required payment under  
11 paragraph (a), shall be paid into the State Treasury as  
12 follows:

13           1. To the credit of the General Revenue Fund of the  
14 state, 41 percent.

15           2. For payment to counties in proportion to the number  
16 of tons of phosphate rock produced from a phosphate rock  
17 matrix located within such political boundary, 16.5 percent.  
18 The department shall distribute this portion of the proceeds  
19 annually based on production information reported by the  
20 producers on the annual returns for the taxable year. Any such  
21 proceeds received by a county shall be used only for phosphate  
22 related expenses.

23           3. For payment to counties that have been designated a  
24 Rural Area of Critical Economic Concern pursuant to s.  
25 288.0656 in proportion to the number of tons of phosphate rock  
26 produced from a phosphate rock matrix located within such  
27 political boundary, 13 percent. The department shall  
28 distribute this portion of the proceeds annually based on  
29 production information reported by the producers on the annual  
30 returns for the taxable year.

31           4. To the credit of the Phosphate Research Trust Fund

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1 in the Department of Education, Division of Universities, 9  
2 percent.

3 5. To the credit of the Minerals Trust Fund, 9  
4 percent.

5 6. To the credit of the Nonmandatory Land Reclamation  
6 Trust Fund, 11.5 percent.

7 (4) Beginning July 1, 2003, and annually thereafter,  
8 the Department of Environmental Protection may utilize up to  
9 \$2 million of the funds in the Nonmandatory Land Reclamation  
10 Trust Fund to purchase a surety bond or a policy of insurance,  
11 the proceeds of which would pay the cost of restoration,  
12 reclamation, and cleanup of any phosphogypsum stack system and  
13 phosphate mining activities in the event that an operator or  
14 permittee thereof has been subject to a final order of  
15 bankruptcy and all funds available therefrom are determined to  
16 be inadequate to accomplish such restoration, reclamation, and  
17 cleanup. Nothing in this section shall be construed to imply  
18 that such operator or permittee is thereby relieved of its  
19 obligations or relieved of any liabilities pursuant to any  
20 other remedies at law, administrative remedies, statutory  
21 remedies, or remedies pursuant to bankruptcy law. The  
22 department shall adopt rules to implement the provisions of  
23 this paragraph, including the purchase and oversight of the  
24 bond or policy.

25 (5) Funds distributed pursuant to subparagraphs  
26 (2)(b)2. and (3)(b)3. shall be used for the following  
27 purposes:

28 1. For planning, preparing, and financing of  
29 infrastructure projects for job creation and capital  
30 investment, especially those related to industrial and  
31 commercial sites. Infrastructure investments may include the

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1 following public or public-private partnership facilities:  
2 stormwater systems; telecommunications facilities; roads or  
3 other remedies to transportation impediments; nature-based  
4 tourism facilities; or other physical requirements necessary  
5 to facilitate trade and economic development activities.

6 2. For maximizing the use of federal, local, and  
7 private resources, including, but not limited to, those  
8 available under the Small Cities Community Development Block  
9 Grant Program.

10 3. For projects that improve inadequate infrastructure  
11 that has resulted in regulatory action that prohibits economic  
12 or community growth, provided that such projects are related  
13 to specific job creation or job retention opportunities.

14 (6) Beginning January 1, 2004, the tax rate shall be  
15 the base rate of \$1.62 per ton severed.

16 (7) Beginning January 1, 2005, and annually  
17 thereafter, the tax rate shall be the base rate times the base  
18 rate adjustment for the tax year as calculated by the  
19 department in accordance with subsection (8).

20 ~~(2) The proceeds of all taxes, interest, and penalties~~  
21 ~~imposed under this section shall be paid into the State~~  
22 ~~Treasury through June 30, 1995, as follows:~~

23 ~~(a) The first \$10 million in revenue collected from~~  
24 ~~the tax during each fiscal year shall be paid to the credit of~~  
25 ~~the Conservation and Recreation Lands Trust Fund.~~

26 ~~(b) The remaining revenues collected from the tax~~  
27 ~~during that fiscal year, after the required payment under~~  
28 ~~paragraph (a), shall be paid into the State Treasury as~~  
29 ~~follows:~~

30 ~~1. To the credit of the General Revenue Fund of the~~  
31 ~~state, 60 percent. However, from this amount the amounts of~~

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1 ~~\$7.4 million, \$8.2 million, and \$8.1 million, respectively,~~  
2 ~~shall be transferred to the Nonmandatory Land Reclamation~~  
3 ~~Trust Fund on January 1, 1993, January 1, 1994, and January 1,~~  
4 ~~1995.~~

5         ~~2. To the credit of the Nonmandatory Land Reclamation~~  
6 ~~Trust Fund which is established for reclamation and~~  
7 ~~acquisition of unreclaimed lands disturbed by phosphate mining~~  
8 ~~and not subject to mandatory reclamation, 20 percent.~~

9         ~~3. To the credit of the Phosphate Research Trust Fund~~  
10 ~~in the Department of Education, Division of Universities, to~~  
11 ~~carry out the purposes set forth in s. 378.101, 10 percent.~~

12         ~~4. For payment to counties in proportion to the number~~  
13 ~~of tons of phosphate rock produced from a phosphate rock~~  
14 ~~matrix located within such political boundary, 10 percent. The~~  
15 ~~department shall distribute this portion of the proceeds~~  
16 ~~annually based on production information reported by producers~~  
17 ~~on the annual returns for the taxable year. Any such proceeds~~  
18 ~~received by a county shall be used only for phosphate-related~~  
19 ~~expenses.~~

20         ~~(3) Beginning July 1, 1995, the proceeds of all taxes,~~  
21 ~~interest, and penalties imposed under this section shall be~~  
22 ~~paid into the State Treasury as follows:~~

23             ~~(a) The first \$10 million in revenue collected from~~  
24 ~~the tax during each fiscal year shall be paid to the credit of~~  
25 ~~the Conservation and Recreation Lands Trust Fund.~~

26             ~~(b) The remaining revenues collected from the tax~~  
27 ~~during that fiscal year, after the required payment under~~  
28 ~~paragraph (a), shall be paid into the State Treasury as~~  
29 ~~follows:~~

30                 ~~1. To the credit of the General Revenue Fund of the~~  
31 ~~state, 58 percent.~~

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1           ~~2. To the credit of the Nonmandatory Land Reclamation~~  
2 ~~Trust Fund for reclamation and acquisition of unreclaimed~~  
3 ~~lands disturbed by phosphate mining and not subject to~~  
4 ~~mandatory reclamation, 14.5 percent.~~

5           ~~3. To the credit of the Phosphate Research Trust Fund~~  
6 ~~in the Department of Education, Division of Universities, to~~  
7 ~~carry out the purposes set forth in s. 378.101, 10 percent.~~

8           ~~4. For payment to counties in proportion to the number~~  
9 ~~of tons of phosphate rock produced from a phosphate rock~~  
10 ~~matrix located within such political boundary, 10 percent. The~~  
11 ~~department shall distribute this portion of the proceeds~~  
12 ~~annually based on production information reported by producers~~  
13 ~~on the annual returns for the taxable year. Any such proceeds~~  
14 ~~received by a county shall be used only for phosphate-related~~  
15 ~~expenses.~~

16           ~~5. To the credit of the Minerals Trust Fund, 7.5~~  
17 ~~percent.~~

18           ~~(4) If the base rate is reduced pursuant to paragraph~~  
19 ~~(5)(c), then the proceeds of the tax shall be paid into the~~  
20 ~~State Treasury as follows:~~

21           ~~(a) The first \$10 million in revenue collected from~~  
22 ~~the tax during each fiscal year shall be paid to the credit of~~  
23 ~~the Conservation and Recreation Lands Trust Fund.~~

24           ~~(b) The remaining revenues collected from the tax~~  
25 ~~during that fiscal year, after the required payment under~~  
26 ~~paragraph (a), shall be paid into the State Treasury as~~  
27 ~~follows:~~

28           ~~1. To the credit of the General Revenue Fund of the~~  
29 ~~state, 55.15 percent.~~

30           ~~2. To the credit of the Phosphate Research Trust Fund~~  
31 ~~in the Department of Education, Division of Universities, 12.5~~

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1 ~~percent.~~

2           ~~3. For payment to counties in proportion to the number~~  
3 ~~of tons of phosphate rock produced from a phosphate rock~~  
4 ~~matrix located within such political boundary, 18 percent. The~~  
5 ~~department shall distribute this portion of the proceeds~~  
6 ~~annually based on production information reported by producers~~  
7 ~~on the annual returns for the taxable year. Any such proceeds~~  
8 ~~received by a county shall be used only for phosphate-related~~  
9 ~~expenses.~~

10           ~~4. To the credit of the Minerals Trust Fund, 14.35~~  
11 ~~percent.~~

12           ~~(8)(5)~~ The excise tax levied by this section shall  
13 apply to the total production of the producer during the  
14 taxable year, measured on the basis of bone-dry tons produced  
15 at the point of severance, ~~subject to the following rates:~~

16           ~~(a) Beginning July 1, 1987, to December 31, 1987, the~~  
17 ~~tax rate shall be \$1.79 per ton severed.~~

18           ~~(b) For 1988, the tax rate shall be the base rate of~~  
19 ~~\$1.35 per ton severed.~~

20           ~~(c) For 1989 and subsequent years, the tax rate shall~~  
21 ~~be the base rate times the base rate adjustment for the tax~~  
22 ~~year as calculated by the department in accordance with~~  
23 ~~subsection (6). However, for 2000 and subsequent taxable~~  
24 ~~years, the base rate shall be reduced by 20 percent, unless~~  
25 ~~additional funding of the Nonmandatory Land Reclamation Trust~~  
26 ~~Fund is approved by law.~~

27           ~~(9)(6)~~(a) On or before March 30, 2004 ~~1989~~, and  
28 annually thereafter, the department shall calculate the base  
29 rate adjustment, if any, for phosphate rock based on the  
30 change in the unadjusted annual producer price index for the  
31 prior calendar year in relation to the unadjusted annual

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1 producer price index for calendar year 1999 ~~1987~~.

2 (b) For the purposes of determining the base rate  
 3 adjustment for any year, the base rate adjustment shall be a  
 4 fraction, the numerator of which is the unadjusted annual  
 5 producer price index for the prior calendar year and the  
 6 denominator of which is the unadjusted annual producer price  
 7 index for calendar year 1999 ~~1987~~.

8 (c) The department shall provide the base rate, the  
 9 base rate adjustment, and the resulting tax rate to affected  
 10 producers by written notice on or before April 15 of the  
 11 current year.

12 (d) If the producer price index for chemical and  
 13 fertilizer mineral mining ~~phosphate rock primary products~~ is  
 14 substantially revised, the department shall make appropriate  
 15 adjustment in the method used to compute the base rate  
 16 adjustment under this subsection which will produce results  
 17 reasonably consistent with the result which would have been  
 18 obtained if the producer price index for phosphate rock  
 19 primary products had not been revised. However, the tax rate  
 20 shall not be less than \$1.56 per ton severed.

21 (e) In the event the producer price index for  
 22 phosphate rock primary products is discontinued, then a  
 23 comparable index shall be selected by the department and  
 24 adopted by rule.

25 ~~(10)(7)~~ The excise tax levied on the severance of  
 26 phosphate rock shall be in addition to any ad valorem taxes  
 27 levied upon the separately assessed mineral interest in the  
 28 real property upon which the site of severance is located, or  
 29 any other tax, permit, or license fee imposed by the state or  
 30 its political subdivisions.

31 ~~(11)(8)~~ The tax levied by this section shall be



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1 collected in the manner prescribed in s. 211.33.

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