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A bill to be entitled
 An act relating to the Aerospace Infrastructure
 Reinvestment Act of 2003; providing an act name; 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 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; providing a definition; providing for rules;
 providing for future repeal; providing an effective date.

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

Section 1. This act is the "Aerospace Infrastructure
 Reinvestment Act of 2003."

Section 2. The Legislature finds that promoting the growth
 of the space industry in Florida 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 presence of the
 space industry in Florida as a means of providing for that
 infrastructure growth.



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29 Section 3. Paragraphs (b) and (d) of subsection (6) of
30 section 212.20, Florida Statutes, as amended by section 1,
31 chapter 2002-291, Laws of Florida, are amended to read:

32 212.20 Funds collected, disposition; additional powers of
33 department; operational expense; refund of taxes adjudicated
34 unconstitutionally collected.--

35 (6) Distribution of all proceeds under this chapter and s.
36 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

50 2. Two-tenths of one percent shall be transferred to the
51 Ecosystem Management and Restoration Trust Fund to be used for
52 water quality improvement and water restoration projects.

53 3. After the distribution under subparagraphs 1. and 2.,
54 9.653 percent of the amount remitted by a sales tax dealer
55 located within a participating county pursuant to s. 218.61
56 shall be transferred into the Local Government Half-cent Sales
57 Tax Clearing Trust Fund.



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58 4. After the distribution under subparagraphs 1., 2., and
59 3., 0.065 percent shall be transferred to the Local Government
60 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
61 to s. 218.65.

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

67 6. For proceeds received after July 1, 2000, and after the
68 distributions under subparagraphs 1., 2., 3., and 4., 1.0715
69 percent of the available proceeds pursuant to this paragraph
70 shall be transferred monthly to the Revenue Sharing Trust Fund
71 for Municipalities pursuant to s. 218.215. If the total revenue
72 to be distributed pursuant to this subparagraph is at least as
73 great as the amount due from the Revenue Sharing Trust Fund for
74 Municipalities and the Municipal Financial Assistance Trust Fund
75 in state fiscal year 1999-2000, no municipality shall receive
76 less than the amount due from the Revenue Sharing Trust Fund for
77 Municipalities and the Municipal Financial Assistance Trust Fund
78 in state fiscal year 1999-2000. If the total proceeds to be
79 distributed are less than the amount received in combination
80 from the Revenue Sharing Trust Fund for Municipalities and the
81 Municipal Financial Assistance Trust Fund in state fiscal year
82 1999-2000, each municipality shall receive an amount
83 proportionate to the amount it was due in state fiscal year
84 1999-2000.

85 7. Of the remaining proceeds:

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



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88 equal parts as there are counties in the state, and one part
 89 shall be distributed to each county. The distribution among the
 90 several counties shall begin each fiscal year on or before
 91 January 5th and shall continue monthly for a total of 4 months.
 92 If a local or special law required that any moneys accruing to a
 93 county in fiscal year 1999-2000 under the then-existing
 94 provisions of s. 550.135 be paid directly to the district school
 95 board, special district, or a municipal government, such payment
 96 shall continue until such time that the local or special law is
 97 amended or repealed. The state covenants with holders of bonds
 98 or other instruments of indebtedness issued by local
 99 governments, special districts, or district school boards prior
 100 to July 1, 2000, that it is not the intent of this subparagraph
 101 to adversely affect the rights of those holders or relieve local
 102 governments, special districts, or district school boards of the
 103 duty to meet their obligations as a result of previous pledges
 104 or assignments or trusts entered into which obligated funds
 105 received from the distribution to county governments under then-
 106 existing s. 550.135. This distribution specifically is in lieu
 107 of funds distributed under s. 550.135 prior to July 1, 2000.

108 b. The department shall distribute \$166,667 monthly
 109 pursuant to s. 288.1162 to each applicant that has been
 110 certified as a "facility for a new professional sports
 111 franchise" or a "facility for a retained professional sports
 112 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
 113 distributed monthly by the department to each applicant that has
 114 been certified as a "facility for a retained spring training
 115 franchise" pursuant to s. 288.1162; however, not more than
 116 \$208,335 may be distributed monthly in the aggregate to all
 117 certified facilities for a retained spring training franchise.



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118 Distributions shall begin 60 days following such certification
119 and shall continue for not more than 30 years. Nothing contained
120 in this paragraph shall be construed to allow an applicant
121 certified pursuant to s. 288.1162 to receive more in
122 distributions than actually expended by the applicant for the
123 public purposes provided for in s. 288.1162(6). However, a
124 certified applicant is entitled to receive distributions up to
125 the maximum amount allowable and undistributed under this
126 section for additional renovations and improvements to the
127 facility for the franchise without additional certification.

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

134 d. Beginning 30 days after notice by the Office of
135 Tourism, Trade, and Economic Development to the Department of
136 Revenue that the applicant has been certified as the
137 International Game Fish Association World Center facility
138 pursuant to s. 288.1169, and the facility is open to the public,
139 \$83,333 shall be distributed monthly, for up to 168 months, to
140 the applicant. This distribution is subject to reduction
141 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
142 made, after certification and before July 1, 2000.

143 e. Every dealer conducting business at a fixed location at
144 the John F. Kennedy Space Center or Cape Canaveral Air Force
145 Station and selling admissions to the John F. Kennedy Space
146 Center or Cape Canaveral Air Force Station, or any part of
147 either, pursuant to a contract with the National Aeronautics and



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148 Space Administration or pursuant to a subcontract thereto, shall
 149 file returns each month in accordance with this sub-
 150 subparagraph. Each such dealer shall file a separate return each
 151 month which reports, separately from any other sales and use
 152 taxes due pursuant to this chapter, the sale of admissions to
 153 the John F. Kennedy Space Center or Cape Canaveral Air Force
 154 Station or any part thereof or to any event held at either
 155 location, together with sales at retail of tangible personal
 156 property from such fixed place of business, and leases and
 157 licenses by the dealer at the John F. Kennedy Space Center or
 158 Cape Canaveral Air Force Station taxable pursuant to s. 212.031,
 159 and the taxes collected by the dealer with respect to such
 160 admissions, leases, licenses, and sales. All amounts due
 161 pursuant to this chapter with respect to such transactions shall
 162 be timely remitted to the department. The dealer shall
 163 simultaneously file a copy of the return with the Florida
 164 Commercial Space Financing Corporation and a copy with the
 165 director of the Office of Tourism, Trade, and Economic
 166 Development, all of which return copies and information therein
 167 shall be subject to the same confidentiality provisions as are
 168 applicable to returns and information filed with the department
 169 pursuant to s. 213.053. Each month the department shall
 170 distribute to the Florida Commercial Space Financing Corporation
 171 all such proceeds collected and remitted to the department as
 172 shown on the returns required by this sub-subparagraph. The
 173 proceeds shall be expended for aerospace infrastructure, as
 174 defined in this sub-subparagraph, used in or pertaining directly
 175 to human space flight, including, but not limited to, space
 176 shuttle orbiter maintenance, enhancements, modifications, and
 177 related activities. The remainder of the funds distributed to



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178 the Florida Commercial Space Financing Corporation shall be used
179 solely for funding aerospace infrastructure as defined in this
180 sub-subparagraph. In the event the department collects any
181 additional amounts pursuant to this chapter with respect to any
182 transactions for which a separate return is required by this
183 sub-subparagraph, the proceeds shall, within 30 days following
184 collection, be distributed by the department to the Florida
185 Commercial Space Financing Corporation for the uses specified in
186 this sub-subparagraph. For purposes of this sub-subparagraph,
187 "aerospace infrastructure" means land, buildings and other
188 improvements, fixtures, machinery, equipment, instruments, and
189 software that will improve the state's capability to ensure
190 security or to support, expand, or attract the launch,
191 construction, processing, refurbishment, or manufacturing of
192 rockets, missiles, capsules, spacecraft, satellites, satellite
193 control facilities, ground support equipment and related
194 tangible personal property, launch vehicles, modules, space
195 stations or components destined for space station operation, and
196 space flight research and development facilities, instruments,
197 and equipment, together with any engineering, permitting, and
198 other expenses, including, but not limited to, utility location,
199 relocation, and realignment directly related to such land,
200 buildings, improvements, fixtures, machinery, equipment,
201 instruments, or software. Nothing in this sub-subparagraph shall
202 be construed as affecting any dealer's liability for other taxes
203 imposed by and due pursuant to this chapter.

204 8. All other proceeds shall remain with the General
205 Revenue Fund.

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



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208 Section 5. This act shall take effect July 1, 2003, and be
209 applicable to taxes due on or after that date and shall expire
210 and be without further force and effect on July 1, 2008.
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