

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

.
.
.
.

Representative Greenstein offered the following:

Amendment (with title amendment)

On page 43, between lines 11 and 12, insert:

Section 19. Paragraph (c) of subsection (6) of section 373.4592, Florida Statutes, as amended by section 1 of chapter 2003-12, Laws of Florida, is amended to read:

373.4592 Everglades improvement and management.--

(6) EVERGLADES AGRICULTURAL PRIVILEGE TAX.--

(c) The initial Everglades agricultural privilege tax roll shall be certified for the tax notices mailed in November 1994. Incentive credits to the Everglades agricultural privilege taxes to be included on the initial Everglades agricultural privilege tax roll, if any, shall be based upon the total phosphorus load reduction for the year ending April 30, 1993. The Everglades

Amendment No. (for drafter's use only)

28 agricultural privilege taxes for each year shall be computed in
29 the following manner:

30 1. Annual Everglades agricultural privilege taxes shall be
31 charged for the privilege of conducting an agricultural trade or
32 business on each acre of real property or portion thereof. The
33 annual Everglades agricultural privilege tax shall be \$24.89 per
34 acre for the tax notices mailed in November 1994 through
35 November 1997; \$27 per acre for the tax notices mailed in
36 November 1998 through November 2001; \$31 per acre for the tax
37 notices mailed in November 2002 through November 2005; and \$35
38 per acre for the tax notices mailed in November 2006 through
39 November 2013.

40 2. It is the intent of the Legislature to encourage the
41 performance of best management practices to maximize the
42 reduction of phosphorus loads at points of discharge from the
43 EAA by providing an incentive credit against the Everglades
44 agricultural privilege taxes set forth in subparagraph 1. The
45 total phosphorus load reduction shall be measured for the entire
46 EAA by comparing the actual measured total phosphorus load
47 attributable to the EAA for each annual period ending on April
48 30 to the total estimated phosphorus load that would have
49 occurred during the 1979-1988 base period using the model for
50 total phosphorus load determinations provided in chapter 40E-63,
51 Florida Administrative Code, utilizing the technical information
52 and procedures contained in Section IV-EAA Period of Record Flow
53 and Phosphorus Load Calculations; Section V-Monitoring
54 Requirements; and Section VI-Phosphorus Load Allocations and
55 Compliance Calculations of the Draft Technical Document in
56 Support of chapter 40E-63, Florida Administrative Code - Works

740973

Amendment No. (for drafter's use only)

57 of the District within the Everglades, March 3, 1992, and the
58 Standard Operating Procedures for Water Quality Collection in
59 Support of the Everglades Water Condition Report, dated February
60 18, 1994. The model estimates the total phosphorus load that
61 would have occurred during the 1979-1988 base period by
62 substituting the rainfall conditions for such annual period
63 ending April 30 for the conditions that were used to calibrate
64 the model for the 1979-1988 base period. The data utilized to
65 calculate the actual loads attributable to the EAA shall be
66 adjusted to eliminate the effect of any load and flow that were
67 not included in the 1979-1988 base period as defined in chapter
68 40E-63, Florida Administrative Code. The incorporation of the
69 method of measuring the total phosphorus load reduction provided
70 in this subparagraph is intended to provide a legislatively
71 approved aid to the governing board of the district in making an
72 annual ministerial determination of any incentive credit.

73 3. Phosphorus load reductions calculated in the manner
74 described in subparagraph 2. and rounded to the nearest whole
75 percentage point for each annual period beginning on May 1 and
76 ending on April 30 shall be used to compute incentive credits to
77 the Everglades agricultural privilege taxes to be included on
78 the annual tax notices mailed in November of the next ensuing
79 calendar year. Incentive credits, if any, will reduce the
80 Everglades agricultural privilege taxes set forth in
81 subparagraph 1. only to the extent that the phosphorus load
82 reduction exceeds 25 percent. Subject to subparagraph 4., the
83 reduction of phosphorus load by each percentage point in excess
84 of 25 percent, computed for the 12-month period ended on April
85 30 of the calendar year immediately preceding certification of

740973

Amendment No. (for drafter's use only)

86 the Everglades agricultural privilege tax, shall result in the
87 following incentive credits: \$0.33 per acre for the tax notices
88 mailed in November 1994 through November 1997; \$0.54 per acre
89 for the tax notices mailed in November 1998 through November
90 2001; \$0.61 per acre for the tax notices mailed in November 2002
91 through November 2005, and \$0.65 per acre for the tax notices
92 mailed in November 2006 through November 2013. The determination
93 of incentive credits, if any, shall be documented by resolution
94 of the governing board of the district adopted prior to or at
95 the time of the adoption of its resolution certifying the annual
96 Everglades agricultural privilege tax roll to the appropriate
97 tax collector.

98 4. Notwithstanding subparagraph 3., incentive credits for
99 the performance of best management practices shall not reduce
100 the minimum annual Everglades agricultural privilege tax to less
101 than \$24.89 per acre, which annual Everglades agricultural
102 privilege tax as adjusted in the manner required by paragraph
103 (e) shall be known as the "minimum tax." To the extent that the
104 application of incentive credits for the performance of best
105 management practices would reduce the annual Everglades
106 agricultural privilege tax to an amount less than the minimum
107 tax, then the unused or excess incentive credits for the
108 performance of best management practices shall be carried
109 forward, on a phosphorus load percentage basis, to be applied as
110 incentive credits in subsequent years. Any unused or excess
111 incentive credits remaining after certification of the
112 Everglades agricultural privilege tax roll for the tax notices
113 mailed in November 2013 shall be canceled.

Amendment No. (for drafter's use only)

114 5. Notwithstanding the schedule of Everglades agricultural
115 privilege taxes set forth in subparagraph 1., the owner, lessee,
116 or other appropriate interestholder of any property shall be
117 entitled to have the Everglades agricultural privilege tax for
118 any parcel of property reduced to the minimum tax, commencing
119 with the tax notices mailed in November 1996 for parcels of
120 property participating in the early baseline option as defined
121 in chapter 40E-63, Florida Administrative Code, and with the tax
122 notices mailed in November 1997 for parcels of property not
123 participating in the early baseline option, upon compliance with
124 the requirements set forth in this subparagraph. The owner,
125 lessee, or other appropriate interestholder shall file an
126 application with the executive director of the district prior to
127 July 1 for consideration of reduction to the minimum tax on the
128 Everglades agricultural privilege tax roll to be certified for
129 the tax notice mailed in November of the same calendar year and
130 shall have the burden of proving the reduction in phosphorus
131 load attributable to such parcel of property. The phosphorus
132 load reduction for each discharge structure serving the parcel
133 shall be measured as provided in chapter 40E-63, Florida
134 Administrative Code, and the permit issued for such property
135 pursuant to chapter 40E-63, Florida Administrative Code. A
136 parcel of property which has achieved the following annual
137 phosphorus load reduction standards shall have the minimum tax
138 included on the annual tax notice mailed in November of the next
139 ensuing calendar year: 30 percent or more for the tax notices
140 mailed in November 1994 through November 1997; 35 percent or
141 more for the tax notices mailed in November 1998 through
142 November 2001; 40 percent or more for the tax notices mailed in

740973

Amendment No. (for drafter's use only)

143 November 2002 through November 2005; and 45 percent or more for
 144 the tax notices mailed in November 2006 through November 2013.
 145 In addition, any parcel of property that achieves an annual flow
 146 weighted mean concentration of 50 parts per billion (ppb) of
 147 phosphorus at each discharge structure serving the property for
 148 any year ending April 30 shall have the minimum tax included on
 149 the annual tax notice mailed in November of the next ensuing
 150 calendar year. Any annual phosphorus reductions that exceed the
 151 amount necessary to have the minimum tax included on the annual
 152 tax notice for any parcel of property shall be carried forward
 153 to the subsequent years' phosphorus load reduction to determine
 154 if the minimum tax shall be included on the annual tax notice.
 155 The governing board of the district shall deny or grant the
 156 application by resolution adopted prior to or at the time of the
 157 adoption of its resolution certifying the annual Everglades
 158 agricultural privilege tax roll to the appropriate tax
 159 collector.

160 6. The annual Everglades agricultural privilege tax for
 161 the tax notices mailed in November 2003 ~~2014~~ through November
 162 2026 ~~2016~~ shall be \$30 ~~\$25~~ per acre and for tax notices mailed
 163 in November 2027 ~~2017~~ and thereafter shall be \$10 per acre.

164
 165 ===== T I T L E A M E N D M E N T =====

166 On page 3, line 30,
 167 remove: all of said line,
 168
 169 and insert:

Amendment No. (for drafter's use only)

170 reauthorized by the Legislature; amending s. 373.4592, F.S., as
171 amended; revising the Everglades agricultural privilege tax
172 rate; amending s.