

Bill No. CS for SB 54-A

Amendment No. \_\_\_\_ Barcode 913754

CHAMBER ACTION

Senate

House

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Senator Wasserman Schultz moved the following amendment:

**Senate Amendment (with title amendment)**

On page 42, between lines 28 and 29,

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

1. Annual Everglades agricultural privilege taxes shall be charged for the privilege of conducting an

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1 agricultural trade or business on each acre of real property  
2 or portion thereof. The annual Everglades agricultural  
3 privilege tax shall be \$24.89 per acre for the tax notices  
4 mailed in November 1994 through November 1997; \$27 per acre  
5 for the tax notices mailed in November 1998 through November  
6 2001; \$31 per acre for the tax notices mailed in November 2002  
7 through November 2005; and \$35 per acre for the tax notices  
8 mailed in November 2006 through November 2013.

9           2. It is the intent of the Legislature to encourage  
10 the performance of best management practices to maximize the  
11 reduction of phosphorus loads at points of discharge from the  
12 EAA by providing an incentive credit against the Everglades  
13 agricultural privilege taxes set forth in subparagraph 1. The  
14 total phosphorus load reduction shall be measured for the  
15 entire EAA by comparing the actual measured total phosphorus  
16 load attributable to the EAA for each annual period ending on  
17 April 30 to the total estimated phosphorus load that would  
18 have occurred during the 1979-1988 base period using the model  
19 for total phosphorus load determinations provided in chapter  
20 40E-63, Florida Administrative Code, utilizing the technical  
21 information and procedures contained in Section IV-EAA Period  
22 of Record Flow and Phosphorus Load Calculations; Section  
23 V-Monitoring Requirements; and Section VI-Phosphorus Load  
24 Allocations and Compliance Calculations of the Draft Technical  
25 Document in Support of chapter 40E-63, Florida Administrative  
26 Code - Works of the District within the Everglades, March 3,  
27 1992, and the Standard Operating Procedures for Water Quality  
28 Collection in Support of the Everglades Water Condition  
29 Report, dated February 18, 1994. The model estimates the total  
30 phosphorus load that would have occurred during the 1979-1988  
31 base period by substituting the rainfall conditions for such

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1 annual period ending April 30 for the conditions that were  
2 used to calibrate the model for the 1979-1988 base period. The  
3 data utilized to calculate the actual loads attributable to  
4 the EAA shall be adjusted to eliminate the effect of any load  
5 and flow that were not included in the 1979-1988 base period  
6 as defined in chapter 40E-63, Florida Administrative Code. The  
7 incorporation of the method of measuring the total phosphorus  
8 load reduction provided in this subparagraph is intended to  
9 provide a legislatively approved aid to the governing board of  
10 the district in making an annual ministerial determination of  
11 any incentive credit.

12           3. Phosphorus load reductions calculated in the manner  
13 described in subparagraph 2. and rounded to the nearest whole  
14 percentage point for each annual period beginning on May 1 and  
15 ending on April 30 shall be used to compute incentive credits  
16 to the Everglades agricultural privilege taxes to be included  
17 on the annual tax notices mailed in November of the next  
18 ensuing calendar year. Incentive credits, if any, will reduce  
19 the Everglades agricultural privilege taxes set forth in  
20 subparagraph 1. only to the extent that the phosphorus load  
21 reduction exceeds 25 percent. Subject to subparagraph 4., the  
22 reduction of phosphorus load by each percentage point in  
23 excess of 25 percent, computed for the 12-month period ended  
24 on April 30 of the calendar year immediately preceding  
25 certification of the Everglades agricultural privilege tax,  
26 shall result in the following incentive credits: \$0.33 per  
27 acre for the tax notices mailed in November 1994 through  
28 November 1997; \$0.54 per acre for the tax notices mailed in  
29 November 1998 through November 2001; \$0.61 per acre for the  
30 tax notices mailed in November 2002 through November 2005, and  
31 \$0.65 per acre for the tax notices mailed in November 2006

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1 through November 2013. The determination of incentive credits,  
2 if any, shall be documented by resolution of the governing  
3 board of the district adopted prior to or at the time of the  
4 adoption of its resolution certifying the annual Everglades  
5 agricultural privilege tax roll to the appropriate tax  
6 collector.

7           4. Notwithstanding subparagraph 3., incentive credits  
8 for the performance of best management practices shall not  
9 reduce the minimum annual Everglades agricultural privilege  
10 tax to less than \$24.89 per acre, which annual Everglades  
11 agricultural privilege tax as adjusted in the manner required  
12 by paragraph (e) shall be known as the "minimum tax." To the  
13 extent that the application of incentive credits for the  
14 performance of best management practices would reduce the  
15 annual Everglades agricultural privilege tax to an amount less  
16 than the minimum tax, then the unused or excess incentive  
17 credits for the performance of best management practices shall  
18 be carried forward, on a phosphorus load percentage basis, to  
19 be applied as incentive credits in subsequent years. Any  
20 unused or excess incentive credits remaining after  
21 certification of the Everglades agricultural privilege tax  
22 roll for the tax notices mailed in November 2013 shall be  
23 canceled.

24           5. Notwithstanding the schedule of Everglades  
25 agricultural privilege taxes set forth in subparagraph 1., the  
26 owner, lessee, or other appropriate interestholder of any  
27 property shall be entitled to have the Everglades agricultural  
28 privilege tax for any parcel of property reduced to the  
29 minimum tax, commencing with the tax notices mailed in  
30 November 1996 for parcels of property participating in the  
31 early baseline option as defined in chapter 40E-63, Florida

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1 Administrative Code, and with the tax notices mailed in  
2 November 1997 for parcels of property not participating in the  
3 early baseline option, upon compliance with the requirements  
4 set forth in this subparagraph. The owner, lessee, or other  
5 appropriate interestholder shall file an application with the  
6 executive director of the district prior to July 1 for  
7 consideration of reduction to the minimum tax on the  
8 Everglades agricultural privilege tax roll to be certified for  
9 the tax notice mailed in November of the same calendar year  
10 and shall have the burden of proving the reduction in  
11 phosphorus load attributable to such parcel of property. The  
12 phosphorus load reduction for each discharge structure serving  
13 the parcel shall be measured as provided in chapter 40E-63,  
14 Florida Administrative Code, and the permit issued for such  
15 property pursuant to chapter 40E-63, Florida Administrative  
16 Code. A parcel of property which has achieved the following  
17 annual phosphorus load reduction standards shall have the  
18 minimum tax included on the annual tax notice mailed in  
19 November of the next ensuing calendar year: 30 percent or more  
20 for the tax notices mailed in November 1994 through November  
21 1997; 35 percent or more for the tax notices mailed in  
22 November 1998 through November 2001; 40 percent or more for  
23 the tax notices mailed in November 2002 through November 2005;  
24 and 45 percent or more for the tax notices mailed in November  
25 2006 through November 2013. In addition, any parcel of  
26 property that achieves an annual flow weighted mean  
27 concentration of 50 parts per billion (ppb) of phosphorus at  
28 each discharge structure serving the property for any year  
29 ending April 30 shall have the minimum tax included on the  
30 annual tax notice mailed in November of the next ensuing  
31 calendar year. Any annual phosphorus reductions that exceed

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1 the amount necessary to have the minimum tax included on the  
 2 annual tax notice for any parcel of property shall be carried  
 3 forward to the subsequent years' phosphorus load reduction to  
 4 determine if the minimum tax shall be included on the annual  
 5 tax notice. The governing board of the district shall deny or  
 6 grant the application by resolution adopted prior to or at the  
 7 time of the adoption of its resolution certifying the annual  
 8 Everglades agricultural privilege tax roll to the appropriate  
 9 tax collector.

10           6. The annual Everglades agricultural privilege tax  
 11 for the tax notices mailed in November 2003 ~~2014~~ through  
 12 November 2026 ~~2016~~ shall be ~~\$30~~\$25 per acre and for tax  
 13 notices mailed in November 2027 ~~2017~~ and thereafter shall be  
 14 \$10 per acre.

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16 (Redesignate subsequent sections.)

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19 ===== T I T L E   A M E N D M E N T =====

20 And the title is amended as follows:

21           On page 3, line 30, following the semicolon

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23 insert:

- 24           amending s. 373.4592, F.S., as amended;
- 25           revising the Everglades agricultural privilege
- 26           tax rate;

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