

A bill to be entitled

An act relating to emergency distributions of the local government half-cent sales tax; amending s. 215.211, F.S.; providing for continuing application of the 7-percent service charge on local option fuel taxes; requiring deposit of the proceeds of the continued service charge into the Local Government Half-cent Sales Tax Clearing Trust Fund; specifying distribution of proceeds through revised emergency distribution requirements; deleting provisions requiring deposit of service charge proceeds into certain local grant programs; amending s. 218.65, F.S.; revising certain criteria for a declaration of fiscal emergency; restricting distribution of certain funds under emergency distribution provisions to counties levying certain ad valorem tax millage rates; revising procedures for making emergency distributions; providing for certain additional emergency distributions under certain circumstances; providing an effective date.

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

Section 1. Subsection (3) of section 215.211, Florida Statutes, is amended to read:

215.211 Service charge; elimination or reduction for specified proceeds.--

(3) Notwithstanding the provisions of s. 215.20(1), the service charge provided in s. 215.20(1), which is deducted from the proceeds of the local option fuel tax distributed under s. 336.025, shall be reduced as follows:

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30 (a) For the period July 1, 2005, through June 30, 2006,
 31 the rate of the service charge shall be 3.5 percent.

32 (b) Beginning July 1, 2006, and thereafter, the rate of
 33 the service charge shall be 1.4 percent. Notwithstanding any
 34 other provision of law, this service charge shall be deposited
 35 into the Local Government Half-cent Sales Tax Clearing Trust
 36 Fund to be distributed pursuant to s. 218.65 ~~no service charge~~
 37 ~~shall be deducted from the proceeds of the local option fuel tax~~
 38 ~~distributed under s. 336.025.~~

39
 40 ~~The increased revenues derived from this subsection shall be~~
 41 ~~deposited in the State Transportation Trust Fund and used to~~
 42 ~~fund the County Incentive Grant Program and the Small County~~
 43 ~~Outreach Program. Up to 20 percent of such funds shall be used~~
 44 ~~for the purpose of implementing the Small County Outreach~~
 45 ~~Program as provided in this act. Notwithstanding any other laws~~
 46 ~~to the contrary, the requirements of ss. 339.135, 339.155, and~~
 47 ~~339.175 shall not apply to these funds and programs.~~

48 Section 2. Subsections (2) and (5) of section 218.65,
 49 Florida Statutes, are amended to read:

50 218.65 Emergency distribution.--

51 (2) The Legislature hereby finds and declares that a
 52 fiscal emergency exists in any county which meets the criteria
 53 specified in paragraph (a) ~~or, if applicable, and the criterion~~
 54 ~~specified~~ in paragraph (b):

55 (a) If the county has a population of 75,000 ~~65,000~~ or
 56 less and levies ad valorem taxes at a rate of 8 mills or more
 57 ~~above:~~

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58 ~~1. In any year from 1977 to 1981, inclusive, the value of~~
 59 ~~net new construction and additions placed on the tax roll for~~
 60 ~~that year was less than 2 percent of the taxable value for~~
 61 ~~school purposes on the roll for that year, exclusive of such net~~
 62 ~~value; or~~

63 ~~2. The percentage increase in county taxable value from~~
 64 ~~1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3~~
 65 ~~percent.~~

66 (b) If the county has a population of 75,000 or less and
 67 the moneys distributed to the county government pursuant to s.
 68 218.62 for the prior calendar ~~fiscal~~ year were less than the
 69 current per capita limitation, based on the population of that
 70 county.

71 (5) At the beginning of each fiscal year, the Department
 72 of Revenue shall calculate a base allocation for each eligible
 73 county equal to the difference between the current per capita
 74 limitation times the county's population, minus prior year
 75 ordinary distributions to the county pursuant to ss.
 76 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited into the
 77 Local Government Half-cent Sales Tax Clearing Trust Fund
 78 pursuant to s. 212.20(6)(d)4., excluding moneys appropriated for
 79 supplemental distributions pursuant to subsection (7) and the
 80 moneys deposited pursuant to s. 215.211, for the current year
 81 are less than or equal to the sum of the base allocations, each
 82 eligible county shall receive a share of the appropriated amount
 83 proportional to its base allocation. If the ~~deposited~~ amount of
 84 such deposited moneys exceeds the sum of the base allocations,
 85 each county shall receive its base allocation, and the excess
 86 appropriated amount shall be distributed equally on a per capita

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87 basis among the ~~eligible~~ counties with populations of 75,000 or
 88 less that levied ad valorem taxes at a rate of 8 mills or more
 89 for the prior year, in the following manner:

90 (a) The Department of Revenue shall determine whether, for
 91 any county with a population of 75,000 or less that levies ad
 92 valorem taxes at a rate of 8 mills or more, the moneys
 93 distributed to the county government pursuant to s. 218.62 for
 94 the prior fiscal year on a per capita basis were greater than
 95 the current per capita limitation, based on the population of
 96 that county. If any such counties are identified, the Department
 97 of Revenue shall identify the county among such counties that
 98 received the largest per capita distribution pursuant to s.
 99 218.62. Each county with a population of 75,000 or less that
 100 levies ad valorem taxes at a rate of 8 mills or more shall
 101 receive a distribution, as a second emergency distribution,
 102 equal to such largest per capita amount times the county
 103 population minus prior year ordinary distributions to the county
 104 pursuant to ss. 212.20(6)(d)3., 218.61, and 218.62. If moneys
 105 deposited into the Local Government Half-cent Sales Tax Clearing
 106 Trust Fund pursuant to s. 212.20(6)(d)4., excluding moneys
 107 appropriated for supplemental distributions pursuant to
 108 subsection (7), for the current year are insufficient to make
 109 the entire amount of this second emergency distribution, each
 110 eligible county shall receive a share of the appropriated amount
 111 proportional to the total amount that would be distributed
 112 through this second emergency had the funds been sufficient to
 113 make this second emergency distribution.

114 (b) If the deposited amount exceeds the sum of the base
 115 allocations and the second emergency distribution, the excess

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116 appropriated amount shall be distributed, as a third emergency
117 distribution, equally on a per capita basis among the eligible
118 counties with populations of 75,000 or less that levied ad
119 valorem taxes at a rate of 8 mills or more.

120 Section 3. This act shall take effect July 1, 2006.