

CHAMBER ACTION

1 The Committee on Local Government & Veterans' Affairs recommends
2 the following:

3
4 **Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to emergency distributions of the local
8 government half-cent sales tax; amending s. 215.211, F.S.;
9 providing for continuing application of the 7-percent
10 service charge on local option fuel taxes; requiring
11 deposit of the proceeds of the continued service charge
12 into the Local Government Half-cent Sales Tax Clearing
13 Trust Fund; specifying distribution of proceeds through
14 revised emergency distribution requirements; deleting
15 provisions requiring deposit of service charge proceeds
16 into certain local grant programs; amending s. 218.65,
17 F.S.; revising certain criteria for a declaration of
18 fiscal emergency; restricting distribution of certain
19 funds under emergency distribution provisions to certain
20 counties levying certain ad valorem tax millage rates;
21 revising procedures for making emergency distributions;
22 providing for certain additional emergency distributions
23 under certain circumstances; amending s. 218.65, F.S., as

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24 | amended; revising county population eligibility criteria
25 | for purposes of certain emergency distributions; providing
26 | effective dates.

27 |

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

29 |

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

32 | 215.211 Service charge; elimination or reduction for
33 | specified proceeds.--

34 | (3) Notwithstanding the provisions of s. 215.20(1), the
35 | service charge provided in s. 215.20(1), which is deducted from
36 | the proceeds of the local option fuel tax distributed under s.
37 | 336.025, shall be reduced as follows:

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

40 | (b) Beginning July 1, 2006, and thereafter, the rate of
41 | the service charge shall be 1.4 percent. Notwithstanding any
42 | other provision of law, this service charge shall be deposited
43 | into the Local Government Half-cent Sales Tax Clearing Trust
44 | Fund to be distributed pursuant to s. 218.65 ~~no service charge~~
45 | ~~shall be deducted from the proceeds of the local option fuel tax~~
46 | ~~distributed under s. 336.025.~~

47 |

48 | ~~The increased revenues derived from this subsection shall be~~
49 | ~~deposited in the State Transportation Trust Fund and used to~~
50 | ~~fund the County Incentive Grant Program and the Small County~~
51 | ~~Outreach Program. Up to 20 percent of such funds shall be used~~

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52 ~~for the purpose of implementing the Small County Outreach~~
 53 ~~Program as provided in this act. Notwithstanding any other laws~~
 54 ~~to the contrary, the requirements of ss. 339.135, 339.155, and~~
 55 ~~339.175 shall not apply to these funds and programs.~~

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

58 218.65 Emergency distribution.--

59 (2) The Legislature hereby finds and declares that a
 60 fiscal emergency exists in any county which meets the criteria
 61 specified in paragraph (a) ~~or, if applicable, and the criterion~~
 62 ~~specified~~ in paragraph (b):

63 (a) If the county has a population of 70,000 ~~65,000~~ or
 64 less and levies ad valorem taxes at a rate of 8 mills or more
 65 ~~above:~~

66 ~~1. In any year from 1977 to 1981, inclusive, the value of~~
 67 ~~net new construction and additions placed on the tax roll for~~
 68 ~~that year was less than 2 percent of the taxable value for~~
 69 ~~school purposes on the roll for that year, exclusive of such net~~
 70 ~~value; or~~

71 ~~2. The percentage increase in county taxable value from~~
 72 ~~1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3~~
 73 ~~percent.~~

74 (b) If the county has a population of 70,000 or less and
 75 the moneys distributed to the county government pursuant to s.
 76 218.62 for the prior calendar ~~fiscal~~ year were less than the
 77 current per capita limitation, based on the population of that
 78 county.

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79 (5) At the beginning of each fiscal year, the Department
 80 of Revenue shall calculate a base allocation for each eligible
 81 county equal to the difference between the current per capita
 82 limitation times the county's population, minus prior year
 83 ordinary distributions to the county pursuant to ss.
 84 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited into the
 85 Local Government Half-cent Sales Tax Clearing Trust Fund
 86 pursuant to s. 212.20(6)(d)4., excluding moneys appropriated for
 87 supplemental distributions pursuant to subsection (7) and the
 88 moneys deposited pursuant to s. 215.211, for the current year
 89 are less than or equal to the sum of the base allocations, each
 90 eligible county shall receive a share of the appropriated amount
 91 proportional to its base allocation. This base allocation is the
 92 first emergency distribution. If the ~~deposited~~ amount of such
 93 deposited moneys exceeds the sum of the base allocations, each
 94 county shall receive its base allocation, and the excess
 95 appropriated amount shall be distributed equally on a per capita
 96 basis among the eligible counties with populations of 70,000 or
 97 less that levied ad valorem taxes at a rate of 8 mills or more
 98 for the prior year, in the following manner:

99 (a) The Department of Revenue shall determine whether, for
 100 any county with a population of 70,000 or less that levies ad
 101 valorem taxes at a rate of 8 mills or more, the moneys
 102 distributed to the county government pursuant to s. 218.62 for
 103 the prior fiscal year on a per capita basis were greater than
 104 the current per capita limitation, based on the population of
 105 that county. If any such counties are identified, the Department
 106 of Revenue shall identify the county among such counties that

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107 received the largest per capita distribution pursuant to s.
 108 218.62. Each county with a population of 70,000 or less that
 109 levies ad valorem taxes at a rate of 8 mills or more shall
 110 receive a distribution, as a second emergency distribution,
 111 equal to such largest per capita amount times the county
 112 population minus prior year ordinary distributions to the county
 113 pursuant to ss. 212.20(6)(d)3., 218.61, and 218.62 and minus the
 114 amounts distributed in the first emergency distribution. If
 115 moneys deposited into the Local Government Half-cent Sales Tax
 116 Clearing Trust Fund pursuant to s. 212.20(6)(d)4., excluding
 117 moneys appropriated for supplemental distributions pursuant to
 118 subsection (7), for the current year are insufficient to make
 119 the entire amount of this second emergency distribution, each
 120 eligible county shall receive a share of the appropriated amount
 121 proportional to the total amount that would be distributed
 122 through this second emergency had the funds been sufficient to
 123 make this second emergency distribution.

124 (b) If the deposited amount exceeds the sum of the base
 125 allocations and the second emergency distribution, the excess
 126 appropriated amount shall be distributed, as a third emergency
 127 distribution, equally on a per capita basis among the eligible
 128 counties with populations of 70,000 or less that levied ad
 129 valorem taxes at a rate of 8 mills or more.

130 Section 3. Effective July 1, 2006, subsections (2) and (5)
 131 of section 218.65, Florida Statutes, as amended by this act, are
 132 amended to read:

133 218.65 Emergency distribution.--

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134 (2) The Legislature hereby finds and declares that a
135 fiscal emergency exists in any county which meets the criteria
136 specified in paragraph (a) or in paragraph (b):

137 (a) If the county has a population of 75,000 ~~70,000~~ or
138 less and levies ad valorem taxes at a rate of 8 mills or more.

139 (b) If the county has a population of 75,000 ~~70,000~~ or
140 less and the moneys distributed to the county government
141 pursuant to s. 218.62 for the prior calendar year were less than
142 the current per capita limitation, based on the population of
143 that county.

144 (5) At the beginning of each fiscal year, the Department
145 of Revenue shall calculate a base allocation for each eligible
146 county equal to the difference between the current per capita
147 limitation times the county's population, minus prior year
148 ordinary distributions to the county pursuant to ss.
149 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited into the
150 Local Government Half-cent Sales Tax Clearing Trust Fund
151 pursuant to s. 212.20(6)(d)4., excluding moneys appropriated for
152 supplemental distributions pursuant to subsection (7) and the
153 moneys deposited pursuant to s. 215.211, for the current year
154 are less than or equal to the sum of the base allocations, each
155 eligible county shall receive a share of the appropriated amount
156 proportional to its base allocation. This base allocation is the
157 first emergency distribution. If the amount of such deposited
158 moneys exceeds the sum of the base allocations, each county
159 shall receive its base allocation, and the excess appropriated
160 amount shall be distributed equally on a per capita basis among
161 the counties with populations of 75,000 ~~70,000~~ or less that

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162 levied ad valorem taxes at a rate of 8 mills or more for the
163 prior year, in the following manner:

164 (a) The Department of Revenue shall determine whether, for
165 any county with a population of 75,000 ~~70,000~~ or less that
166 levies ad valorem taxes at a rate of 8 mills or more, the moneys
167 distributed to the county government pursuant to s. 218.62 for
168 the prior fiscal year on a per capita basis were greater than
169 the current per capita limitation, based on the population of
170 that county. If any such counties are identified, the Department
171 of Revenue shall identify the county among such counties that
172 received the largest per capita distribution pursuant to s.
173 218.62. Each county with a population of 75,000 ~~70,000~~ or less
174 that levies ad valorem taxes at a rate of 8 mills or more shall
175 receive a distribution, as a second emergency distribution,
176 equal to such largest per capita amount times the county
177 population minus prior year ordinary distributions to the county
178 pursuant to ss. 212.20(6)(d)3., 218.61, and 218.62 and minus the
179 amounts distributed in the first emergency distribution. If
180 moneys deposited into the Local Government Half-cent Sales Tax
181 Clearing Trust Fund pursuant to s. 212.20(6)(d)4., excluding
182 moneys appropriated for supplemental distributions pursuant to
183 subsection (7), for the current year are insufficient to make
184 the entire amount of this second emergency distribution, each
185 eligible county shall receive a share of the appropriated amount
186 proportional to the total amount that would be distributed
187 through this second emergency had the funds been sufficient to
188 make this second emergency distribution.

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189 (b) If the deposited amount exceeds the sum of the base
190 allocations and the second emergency distribution, the excess
191 appropriated amount shall be distributed, as a third emergency
192 distribution, equally on a per capita basis among the eligible
193 counties with populations of 75,000 ~~70,000~~ or less that levied
194 ad valorem taxes at a rate of 8 mills or more.

195 Section 4. Except as otherwise provided herein, this act
196 shall take effect July 1, 2004.