

By Senator Smith

14-1302-04

1 A bill to be entitled
2 An act relating to local government funding;
3 amending s. 215.211, F.S.; adjusting the
4 phase-out of the service charge on local gas
5 option taxes; deleting the redirection of funds
6 into local transportation grant programs;
7 requiring that the proceeds of the service
8 charge be deposited into the Local Government
9 Half-cent Trust Fund and distributed through
10 the emergency distribution; amending s. 218.65,
11 F.S.; revising the criteria for a county to be
12 eligible to receive an emergency distribution;
13 restricting certain funds from the emergency
14 distribution to counties of a specified size
15 which levy a prescribed minimum millage;
16 revising the manner in which the emergency
17 distribution is made; providing an effective
18 date.

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

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22 Section 1. Paragraph (b) of subsection (3) of section
23 215.211, Florida Statutes, is amended to read:24 215.211 Service charge; elimination or reduction for
25 specified proceeds.--26 (3) Notwithstanding the provisions of s. 215.20(1),
27 the service charge provided in s. 215.20(1), which is deducted
28 from the proceeds of the local option fuel tax distributed
29 under s. 336.025, shall be reduced as follows:30 (b) Beginning July 1, 2006, and thereafter, the rate
31 of the service charge shall be 1.4 percent ~~no service charge~~

1 ~~shall be deducted from the proceeds of the local option fuel~~
2 ~~tax distributed under s. 336.025. Notwithstanding any other~~
3 ~~law to the contrary, the revenues derived from this service~~
4 ~~charge shall be deposited into the Local Government Half-cent~~
5 ~~Sales Tax Clearing Trust Fund to be distributed pursuant to s.~~
6 ~~218.65.~~

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8 ~~The increased revenues derived from this subsection shall be~~
9 ~~deposited in the State Transportation Trust Fund and used to~~
10 ~~fund the County Incentive Grant Program and the Small County~~
11 ~~Outreach Program. Up to 20 percent of such funds shall be used~~
12 ~~for the purpose of implementing the Small County Outreach~~
13 ~~Program as provided in this act. Notwithstanding any other~~
14 ~~laws to the contrary, the requirements of ss. 339.135,~~
15 ~~339.155, and 339.175 shall not apply to these funds and~~
16 ~~programs.~~

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

19 218.65 Emergency distribution.--

20 (2) The Legislature hereby finds and declares that a
21 fiscal emergency exists in any county that ~~which~~ meets the
22 criteria specified in paragraph (a) or, ~~if applicable, and the~~
23 ~~criterion specified in paragraph (b):~~

24 (a) If the county has a population of 75,000 or fewer
25 and levies ad valorem millage at a rate of 8 mills or more; or
26 ~~65,000 or above;~~

27 1. ~~In any year from 1977 to 1981, inclusive, the value~~
28 ~~of net new construction and additions placed on the tax roll~~
29 ~~for that year was less than 2 percent of the taxable value for~~
30 ~~school purposes on the roll for that year, exclusive of such~~
31 ~~net value; or~~

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

4 (b) If the county has a population of 75,000 or fewer
5 and the moneys distributed to the county government pursuant
6 to s. 218.62 for the prior calendar fiscal year were less than
7 the current per capita limitation, based on the population of
8 that county.

9 (5)(a) At the beginning of each fiscal year, the
10 Department of Revenue shall calculate a base allocation for
11 each eligible county equal to the difference between the
12 current per capita limitation times the county's population,
13 minus prior year ordinary distributions to the county pursuant
14 to ss. 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited
15 into the Local Government Half-cent Sales Tax Clearing Trust
16 Fund pursuant to s. 212.20(6)(d)4., excluding moneys
17 appropriated for supplemental distributions pursuant to
18 subsection (7) and the moneys deposited pursuant to s.
19 215.211, for the current year are less than or equal to the
20 sum of the base allocations, each eligible county shall
21 receive a share of the appropriated amount proportional to its
22 base allocation.

23 (b) If the deposited amount from the sources specified
24 in paragraph (a) exceeds the sum of the base allocations, each
25 county shall receive its base allocation, and the excess
26 appropriated amount shall be distributed equally on a per
27 capita basis in the following manner among the eligible
28 counties that have populations of 75,000 or fewer and that
29 levied millage at a rate of 8 mills or more for the prior
30 year:-

1 1. The Department of Revenue shall determine if, for
2 any county that has a population of 75,000 or fewer and that
3 levies ad valorem millage at a rate of 8 mills or more, the
4 amount of the moneys distributed to the county government
5 pursuant to s. 218.62 for the previous fiscal year on a per
6 capita basis was greater than the current per capita
7 limitation, based on the population of that county. If any
8 such counties are identified, the Department of Revenue must
9 identify the county that received the largest per capita
10 distribution pursuant to s. 218.62. Each county that has a
11 population of 75,000 or fewer and that levies millage at a
12 rate of 8 mills or more shall receive a distribution known as
13 the second emergency distribution, which is equal to the
14 largest per capita amount multiplied by the county population
15 minus the previous year's ordinary distributions to the county
16 pursuant to ss. 212.20(6)(d)3., 218.61, and 218.62. If moneys
17 deposited into the Local Government Half-cent Sales Tax
18 Clearing Trust Fund pursuant to s. 212.20(6)(d)4., excluding
19 moneys appropriated for supplemental distributions pursuant to
20 subsection (7), for the current year are insufficient to cover
21 the entire amount of this second emergency distribution, each
22 eligible county shall receive a share of the appropriated
23 amount which is proportional to the total amount that would
24 have been distributed through this second emergency
25 distribution if the funds had been sufficient.

26 2. If the deposited amount exceeds the sum of the base
27 allocations and the second emergency distribution, the excess
28 appropriated amount shall be distributed equally on a per
29 capita basis among the eligible counties that have populations
30 of 75,000 or fewer and that levied millage at a rate of 8
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1 mills or more. This distribution shall be known as the third
2 emergency distribution.

3 Section 3. This act shall take effect July 1, 2005.

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SENATE SUMMARY

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Revises provisions relating to local government funding. Adjusts the phase-out of the 7-percent service charge on local gas option taxes. Deletes the redirection of funds into local transportation grant programs. Requires that the proceeds of the service charge be deposited into the Local Government Half-cent Trust Fund and distributed through the emergency distribution. Revises the eligibility criteria for the emergency distribution. Restricts certain funds from the emergency distribution to counties that have a population of 75,000 or fewer and levy a millage of 8 mills or more. Revises the manner in which the emergency distribution is made.