

By Senator Alexander

17-1858A-04

1 A bill to be entitled
2 An act relating to the distribution of the
3 excise tax on the severance of phosphate rock;
4 amending s. 211.3103, F.S.; directing that a
5 portion of tax revenues be deposited in the
6 Nonmandatory Land Reclamation Trust Fund and
7 used for the purpose of closing specified
8 phosphogypsum stack sites; providing an
9 effective date.

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

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13 Section 1. Subsections (3) and (5) of section
14 211.3103, Florida Statutes, as amended by section 1 of chapter
15 2003-423, Laws of Florida, are amended to read:

16 211.3103 Levy of tax on severance of phosphate rock;
17 rate, basis, and distribution of tax.--

18 (3) Beginning July 1, 2004, the proceeds of all taxes,
19 interest, and penalties imposed under this section shall be
20 paid into the State Treasury as follows:

21 (a) The first \$10 million in revenue collected from
22 the tax during each fiscal year shall be paid to the credit of
23 the Conservation and Recreation Lands Trust Fund.

24 **(b) For the purpose of closing the phosphogypsum stack**
25 **sites at Mulberry and Piney Point, and until such closure is**
26 **complete, \$10 million of the remaining revenues collected from**
27 **the tax shall be paid to the credit of the Nonmandatory Land**
28 **Reclamation Trust Fund.**

29 **(c)**~~(b)~~ The remaining revenues collected from the tax
30 during **the applicable** ~~that~~ fiscal year, after the required

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1 payment under paragraphs ~~paragraph~~ (a) and (b), shall be paid
2 into the State Treasury as follows:

3 1. To the credit of the General Revenue Fund of the
4 state, 40.1 percent.

5 2. For payment to counties in proportion to the number
6 of tons of phosphate rock produced from a phosphate rock
7 matrix located within such political boundary, 16.5 percent.
8 The department shall distribute this portion of the proceeds
9 annually based on production information reported by the
10 producers on the annual returns for the taxable year. Any such
11 proceeds received by a county shall be used only for
12 phosphate-related expenses.

13 3. For payment to counties that have been designated a
14 rural area of critical economic concern pursuant to s.
15 288.0656 in proportion to the number of tons of phosphate rock
16 produced from a phosphate rock matrix located within such
17 political boundary, 13 percent. The department shall
18 distribute this portion of the proceeds annually based on
19 production information reported by the producers on the annual
20 returns for the taxable year. Payments under this subparagraph
21 shall be made to the counties unless the Legislature by
22 special act creates a local authority to promote and direct
23 the economic development of the county. If such authority
24 exists, payments shall be made to that authority.

25 4. To the credit of the Phosphate Research Trust Fund
26 in the Division of Universities of the Department of
27 Education, 9.3 percent.

28 5. To the credit of the Minerals Trust Fund, 10.7
29 percent.

30 6. To the credit of the Nonmandatory Land Reclamation
31 Trust Fund, 10.4 percent.

1 (5) Funds distributed pursuant to subparagraphs
2 (2)(b)2. and (3)(c)3.~~(3)(b)3.~~ shall be used for:
3 (a) Planning, preparing, and financing of
4 infrastructure projects for job creation and capital
5 investment, especially those related to industrial and
6 commercial sites. Infrastructure investments may include the
7 following public or public-private partnership facilities:
8 stormwater systems, telecommunications facilities, roads or
9 other remedies to transportation impediments, nature-based
10 tourism facilities, or other physical requirements necessary
11 to facilitate trade and economic development activities.
12 (b) Maximizing the use of federal, local, and private
13 resources, including, but not limited to, those available
14 under the Small Cities Community Development Block Grant
15 Program.
16 (c) Projects that improve inadequate infrastructure
17 that has resulted in regulatory action that prohibits economic
18 or community growth, if such projects are related to specific
19 job creation or job retention opportunities.

20 Section 2. This act shall take effect July 1, 2004.

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23 SENATE SUMMARY

24 Provides that a portion of phosphate severance tax
25 revenues be used for phosphogypsum stack site closure.
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