

By Senator Diaz de la Portilla

36-1909-04

See HB 993

1 A bill to be entitled
2 An act relating to qualified job training
3 organizations; amending s. 212.20, F.S.;
4 providing for distribution of certain sales tax
5 proceeds to certain job training organizations
6 under certain circumstances; providing
7 limitations; creating s. 288.1170, F.S.;
8 providing duties and responsibilities of the
9 Department of Revenue relating to providing
10 funding to qualified job training
11 organizations; providing a definition;
12 providing for department certification of an
13 organization as a qualified job training
14 organization; providing for distribution of
15 certain funds to a certified organization;
16 specifying uses of distributed funds;
17 authorizing the department to audit such
18 organizations for certain purposes; providing
19 for revocation of certification under certain
20 circumstances; providing an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. Paragraph (d) of subsection (6) of section
25 212.20, Florida Statutes, as amended by section 92 of chapter
26 2003-402, Laws of Florida, is amended to read:

27 212.20 Funds collected, disposition; additional powers
28 of department; operational expense; refund of taxes
29 adjudicated unconstitutionally collected.--

30 (6) Distribution of all proceeds under this chapter
31 and s. 202.18(1)(b) and (2)(b) shall be as follows:

1 (d) The proceeds of all other taxes and fees imposed
2 pursuant to this chapter or remitted pursuant to s.

3 202.18(1)(b) and (2)(b) shall be distributed as follows:

4 1. In any fiscal year, the greater of \$500 million,
5 minus an amount equal to 4.6 percent of the proceeds of the
6 taxes collected pursuant to chapter 201, or 5 percent of all
7 other taxes and fees imposed pursuant to this chapter or
8 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
9 deposited in monthly installments into the General Revenue
10 Fund.

11 2. Two-tenths of one percent shall be transferred to
12 the Ecosystem Management and Restoration Trust Fund to be used
13 for water quality improvement and water restoration projects.

14 3. After the distribution under subparagraphs 1. and
15 2., 8.814 percent of the amount remitted by a sales tax dealer
16 located within a participating county pursuant to s. 218.61
17 shall be transferred into the Local Government Half-cent Sales
18 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
19 be transferred pursuant to this subparagraph to the Local
20 Government Half-cent Sales Tax Clearing Trust Fund shall be
21 reduced by 0.1 percent, and the department shall distribute
22 this amount to the Public Employees Relations Commission Trust
23 Fund less \$5,000 each month, which shall be added to the
24 amount calculated in subparagraph 4. and distributed
25 accordingly.

26 4. After the distribution under subparagraphs 1., 2.,
27 and 3., 0.095 percent shall be transferred to the Local
28 Government Half-cent Sales Tax Clearing Trust Fund and
29 distributed pursuant to s. 218.65.

30 5. After the distributions under subparagraphs 1., 2.,
31 3., and 4., 2.0440 percent of the available proceeds pursuant

1 to this paragraph shall be transferred monthly to the Revenue
2 Sharing Trust Fund for Counties pursuant to s. 218.215.

3 6. After the distributions under subparagraphs 1., 2.,
4 3., and 4., 1.3409 percent of the available proceeds pursuant
5 to this paragraph shall be transferred monthly to the Revenue
6 Sharing Trust Fund for Municipalities pursuant to s. 218.215.

7 If the total revenue to be distributed pursuant to this
8 subparagraph is at least as great as the amount due from the
9 Revenue Sharing Trust Fund for Municipalities and the
10 Municipal Financial Assistance Trust Fund in state fiscal year
11 1999-2000, no municipality shall receive less than the amount
12 due from the Revenue Sharing Trust Fund for Municipalities and
13 the Municipal Financial Assistance Trust Fund in state fiscal
14 year 1999-2000. If the total proceeds to be distributed are
15 less than the amount received in combination from the Revenue
16 Sharing Trust Fund for Municipalities and the Municipal
17 Financial Assistance Trust Fund in state fiscal year
18 1999-2000, each municipality shall receive an amount
19 proportionate to the amount it was due in state fiscal year
20 1999-2000.

21 7. Of the remaining proceeds:

22 a. In each fiscal year, the sum of \$29,915,500 shall
23 be divided into as many equal parts as there are counties in
24 the state, and one part shall be distributed to each county.
25 The distribution among the several counties shall begin each
26 fiscal year on or before January 5th and shall continue
27 monthly for a total of 4 months. If a local or special law
28 required that any moneys accruing to a county in fiscal year
29 1999-2000 under the then-existing provisions of s. 550.135 be
30 paid directly to the district school board, special district,
31 or a municipal government, such payment shall continue until

1 such time that the local or special law is amended or
2 repealed. The state covenants with holders of bonds or other
3 instruments of indebtedness issued by local governments,
4 special districts, or district school boards prior to July 1,
5 2000, that it is not the intent of this subparagraph to
6 adversely affect the rights of those holders or relieve local
7 governments, special districts, or district school boards of
8 the duty to meet their obligations as a result of previous
9 pledges or assignments or trusts entered into which obligated
10 funds received from the distribution to county governments
11 under then-existing s. 550.135. This distribution specifically
12 is in lieu of funds distributed under s. 550.135 prior to July
13 1, 2000.

14 b. The department shall distribute \$166,667 monthly
15 pursuant to s. 288.1162 to each applicant that has been
16 certified as a "facility for a new professional sports
17 franchise" or a "facility for a retained professional sports
18 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
19 distributed monthly by the department to each applicant that
20 has been certified as a "facility for a retained spring
21 training franchise" pursuant to s. 288.1162; however, not more
22 than \$208,335 may be distributed monthly in the aggregate to
23 all certified facilities for a retained spring training
24 franchise. Distributions shall begin 60 days following such
25 certification and shall continue for not more than 30 years.
26 Nothing contained in this paragraph shall be construed to
27 allow an applicant certified pursuant to s. 288.1162 to
28 receive more in distributions than actually expended by the
29 applicant for the public purposes provided for in s.
30 288.1162(6). However, a certified applicant is entitled to
31 receive distributions up to the maximum amount allowable and

1 undistributed under this section for additional renovations
2 and improvements to the facility for the franchise without
3 additional certification.

4 c. Beginning 30 days after notice by the Office of
5 Tourism, Trade, and Economic Development to the Department of
6 Revenue that an applicant has been certified as the
7 professional golf hall of fame pursuant to s. 288.1168 and is
8 open to the public, \$166,667 shall be distributed monthly, for
9 up to 300 months, to the applicant.

10 d. Beginning 30 days after notice by the Office of
11 Tourism, Trade, and Economic Development to the Department of
12 Revenue that the applicant has been certified as the
13 International Game Fish Association World Center facility
14 pursuant to s. 288.1169, and the facility is open to the
15 public, \$83,333 shall be distributed monthly, for up to 168
16 months, to the applicant. This distribution is subject to
17 reduction pursuant to s. 288.1169. A lump sum payment of
18 \$999,996 shall be made, after certification and before July 1,
19 2000.

20 e. The department shall distribute monthly to
21 qualified job training organizations certified as provided in
22 s. 288.1170 an amount equal to the proceeds, as defined in
23 paragraph (5)(a), received and collected in the previous month
24 by the department under the provisions of this chapter which
25 are generated by a qualified job training organization and
26 remitted on its sales and use tax returns. The total
27 distribution shall not exceed \$3 million annually.
28 Distributions shall begin 60 days following notification of
29 certification by the Department of Revenue pursuant to s.
30 288.1170 and shall continue for not more than 10 years.
31 Distributions shall be used solely to encourage and provide

1 economic development through capital construction,
2 improvements, or equipment that will result in expanded
3 employment opportunities.

4 8. All other proceeds shall remain with the General
5 Revenue Fund.

6 Section 2. Section 288.1170, Florida Statutes, is
7 created to read:

8 288.1170 Qualified job training organizations;
9 certification; duties.--

10 (1) The Department of Revenue shall serve as the state
11 agency for screening applicants for state funding pursuant to
12 s. 212.20(6)(d)7.e.

13 (2) The Department of Revenue shall adopt rules
14 pursuant to ss. 120.536(1) and 120.54 for the receipt and
15 processing of applications for funding pursuant to s.
16 212.20(6)(d)7.e.

17 (3) For purposes of this section, "qualified job
18 training organization" means an organization that:

19 (a) Is located in this state.

20 (b) Is exempt from income taxation under s. 501(c)3 or
21 s. 501(c)4 of the Internal Revenue Code of 1986, as amended.

22 (c) Specializes in the retail sale of donated items.

23 (d) Provides job training and employment services to
24 individuals with workplace disadvantages and disabilities.

25 (e) Uses a majority of its revenues for job training
26 and placement programs that create jobs and foster economic
27 development.

28 (4) To be eligible for funding pursuant to s.
29 212.20(6)(d)7.e., an organization must be certified by the
30 Department of Revenue as meeting the criteria specified in
31 subsection (3). Sixty days after certifying an applicant, the

1 Department of Revenue shall begin distributing proceeds to the
2 organization pursuant to s. 212.20(6)(d)7.e.

3 (5) After a qualified job training organization is
4 certified, the organization shall use proceeds provided
5 pursuant to s. 212.20(6)(d)7.e. solely to encourage and
6 provide economic development through capital construction,
7 improvements, or equipment that will result in expanded
8 employment opportunities.

9 (6) The Department of Revenue may audit a qualified
10 job training organization as provided in s. 213.34 to verify
11 that the distributions to the organization pursuant to this
12 section have been expended by the organization as required by
13 this section. Such audit information is subject to the
14 confidentiality requirements of chapter 213. If the Department
15 of Revenue determines that the distributions have not been
16 expended as required by this section, the department may
17 pursue recovery of such proceeds pursuant to the laws and
18 rules governing the assessment of taxes.

19 (7) Failure to use the proceeds as provided in this
20 section shall be grounds for revoking certification.

21 Section 3. This act shall take effect October 1, 2004.
22
23
24
25
26
27
28
29
30
31