

HB 0993

2004

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

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

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 20 Section 1. Paragraph (d) of subsection (6) of section
 21 212.20, Florida Statutes, as amended by section 92 of chapter
 22 2003-402, Laws of Florida, is amended to read:

23 212.20 Funds collected, disposition; additional powers of
 24 department; operational expense; refund of taxes adjudicated
 25 unconstitutionally collected.--

26 (6) Distribution of all proceeds under this chapter and s.
 27 202.18(1)(b) and (2)(b) shall be as follows:

HB 0993

2004

28 (d) The proceeds of all other taxes and fees imposed
 29 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 30 and (2)(b) shall be distributed as follows:

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

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

40 3. After the distribution under subparagraphs 1. and 2.,
 41 8.814 percent of the amount remitted by a sales tax dealer
 42 located within a participating county pursuant to s. 218.61
 43 shall be transferred into the Local Government Half-cent Sales
 44 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
 45 be transferred pursuant to this subparagraph to the Local
 46 Government Half-cent Sales Tax Clearing Trust Fund shall be
 47 reduced by 0.1 percent, and the department shall distribute this
 48 amount to the Public Employees Relations Commission Trust Fund
 49 less \$5,000 each month, which shall be added to the amount
 50 calculated in subparagraph 4. and distributed accordingly.

51 4. After the distribution under subparagraphs 1., 2., and
 52 3., 0.095 percent shall be transferred to the Local Government
 53 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
 54 to s. 218.65.

55 5. After the distributions under subparagraphs 1., 2., 3.,
 56 and 4., 2.0440 percent of the available proceeds pursuant to

HB 0993

2004

57 | this paragraph shall be transferred monthly to the Revenue
 58 | Sharing Trust Fund for Counties pursuant to s. 218.215.

59 | 6. After the distributions under subparagraphs 1., 2., 3.,
 60 | and 4., 1.3409 percent of the available proceeds pursuant to
 61 | this paragraph shall be transferred monthly to the Revenue
 62 | Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
 63 | the total revenue to be distributed pursuant to this
 64 | subparagraph is at least as great as the amount due from the
 65 | Revenue Sharing Trust Fund for Municipalities and the Municipal
 66 | Financial Assistance Trust Fund in state fiscal year 1999-2000,
 67 | no municipality shall receive less than the amount due from the
 68 | Revenue Sharing Trust Fund for Municipalities and the Municipal
 69 | Financial Assistance Trust Fund in state fiscal year 1999-2000.
 70 | If the total proceeds to be distributed are less than the amount
 71 | received in combination from the Revenue Sharing Trust Fund for
 72 | Municipalities and the Municipal Financial Assistance Trust Fund
 73 | in state fiscal year 1999-2000, each municipality shall receive
 74 | an amount proportionate to the amount it was due in state fiscal
 75 | year 1999-2000.

76 | 7. Of the remaining proceeds:

77 | a. In each fiscal year, the sum of \$29,915,500 shall be
 78 | divided into as many equal parts as there are counties in the
 79 | state, and one part shall be distributed to each county. The
 80 | distribution among the several counties shall begin each fiscal
 81 | year on or before January 5th and shall continue monthly for a
 82 | total of 4 months. If a local or special law required that any
 83 | moneys accruing to a county in fiscal year 1999-2000 under the
 84 | then-existing provisions of s. 550.135 be paid directly to the
 85 | district school board, special district, or a municipal

HB 0993

2004

86 government, such payment shall continue until such time that the
 87 local or special law is amended or repealed. The state covenants
 88 with holders of bonds or other instruments of indebtedness
 89 issued by local governments, special districts, or district
 90 school boards prior to July 1, 2000, that it is not the intent
 91 of this subparagraph to adversely affect the rights of those
 92 holders or relieve local governments, special districts, or
 93 district school boards of the duty to meet their obligations as
 94 a result of previous pledges or assignments or trusts entered
 95 into which obligated funds received from the distribution to
 96 county governments under then-existing s. 550.135. This
 97 distribution specifically is in lieu of funds distributed under
 98 s. 550.135 prior to July 1, 2000.

99 b. The department shall distribute \$166,667 monthly
 100 pursuant to s. 288.1162 to each applicant that has been
 101 certified as a "facility for a new professional sports
 102 franchise" or a "facility for a retained professional sports
 103 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
 104 distributed monthly by the department to each applicant that has
 105 been certified as a "facility for a retained spring training
 106 franchise" pursuant to s. 288.1162; however, not more than
 107 \$208,335 may be distributed monthly in the aggregate to all
 108 certified facilities for a retained spring training franchise.
 109 Distributions shall begin 60 days following such certification
 110 and shall continue for not more than 30 years. Nothing contained
 111 in this paragraph shall be construed to allow an applicant
 112 certified pursuant to s. 288.1162 to receive more in
 113 distributions than actually expended by the applicant for the
 114 public purposes provided for in s. 288.1162(6). However, a

HB 0993

2004

115 certified applicant is entitled to receive distributions up to
 116 the maximum amount allowable and undistributed under this
 117 section for additional renovations and improvements to the
 118 facility for the franchise without additional certification.

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

125 d. Beginning 30 days after notice by the Office of
 126 Tourism, Trade, and Economic Development to the Department of
 127 Revenue that the applicant has been certified as the
 128 International Game Fish Association World Center facility
 129 pursuant to s. 288.1169, and the facility is open to the public,
 130 \$83,333 shall be distributed monthly, for up to 168 months, to
 131 the applicant. This distribution is subject to reduction
 132 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 133 made, after certification and before July 1, 2000.

134 e. The department shall distribute monthly to qualified
 135 job training organizations certified as provided in s. 288.1170
 136 an amount equal to the proceeds, as defined in paragraph (5)(a),
 137 received and collected in the previous month by the department
 138 under the provisions of this chapter which are generated by a
 139 qualified job training organization and remitted on its sales
 140 and use tax returns. The total distribution shall not exceed \$3
 141 million annually. Distributions shall begin 60 days following
 142 notification of certification by the Department of Revenue
 143 pursuant to s. 288.1170 and shall continue for not more than 10

HB 0993

2004

144 years. Distributions shall be used solely to encourage and
 145 provide economic development through capital construction,
 146 improvements, or equipment that will result in expanded
 147 employment opportunities.

148 8. All other proceeds shall remain with the General
 149 Revenue Fund.

150 Section 2. Section 288.1170, Florida Statutes, is created
 151 to read:

152 288.1170 Qualified job training organizations;
 153 certification; duties.--

154 (1) The Department of Revenue shall serve as the state
 155 agency for screening applicants for state funding pursuant to s.
 156 212.20(6)(d)7.e.

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

160 (3) For purposes of this section, "qualified job training
 161 organization" means an organization which:

162 (a) Is located in this state.

163 (b) Is exempt from income taxation under s. 501(c)3 of the
 164 Internal Revenue Code of 1986, as amended.

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

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

168 (e) Uses a majority of its revenues for job training and
 169 placement programs and providing other critical community
 170 services.

171 (4) To be eligible for funding pursuant to s.
 172 212.20(6)(d)7.e., an organization must be certified by the

HB 0993

2004

173 Department of Revenue as meeting the criteria specified in
 174 subsection (3). Sixty days after certifying an applicant, the
 175 Department of Revenue shall begin distributing proceeds to the
 176 organization pursuant to s. 212.20(6)(d)7.e.

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

182 (6) The Department of Revenue may audit a qualified job
 183 training organization as provided in s. 213.34 to verify that
 184 the distributions to the organization pursuant to this section
 185 have been expended by the organization as required by this
 186 section. Such audit information is subject to the
 187 confidentiality requirements of chapter 213. If the Department
 188 of Revenue determines that the distributions have not been
 189 expended as required by this section, the department may pursue
 190 recovery of such proceeds pursuant to the laws and rules
 191 governing the assessment of taxes.

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

194 Section 3. This act shall take effect October 1, 2004.