Florida Senate - 2005

Bill No. <u>CS for SB 1174</u>

## Barcode 140132

CHAMBER ACTION						
	<u>Senate</u> <u>House</u>					
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11	The Committee on Judiciary (Campbell) recommended the					
12	following amendment:					
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14	Senate Amendment (with title amendment)					
15	On page 11, between lines 5 and 6,					
16						
17	insert:					
18	(2) LOCAL EDUCATION SUPPLEMENTAL SLOT MACHINE TAX					
19	(a) On January 1 of each year, an annual tax of \$1,500					
20	per machine shall be imposed upon each slot machine approved					
21	for use at any slot machine licensee's facility. The slot					
22	machine licensee shall, on or before March 1 of each year, pay					
23	the total amount of such tax to the division. The division					
24	shall deposit any tax imposed pursuant to this subsection in					
25	the Educational Enhancement Trust Fund in the Department of					
26	Education on or before July 1 of each year. The Department of					
27	Education shall, on or before August 1 of each year, forward					
28	to the school district where a slot machine licensee is					
29	located any tax revenues collected from such slot machine					
30	licensee pursuant to this subsection. The school district					
31	shall use such revenues to pay additional:					
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1	1. Supplemental public education instruction expenses;					
2	2. Classroom and school facilities construction					
3	expenses;					
4	3. School safety expenses; or					
5	4. Educational infrastructure expenses.					
б						
7	All expenses under this paragraph must have been incurred as a					
8	direct result of the slot machine licensee's operation of slot					
9	machines in the school district during the immediately					
10	preceding school year.					
11	(b) On or before June 30 of each year following a					
12	school district's receipt of tax revenues, the Department of					
13	Education shall conduct an independent audit for purposes of					
14	confirming the amount of any additional expenses to the school					
15	district that are attributable to such district as a direct					
16	result of the slot machine licensee's operations of slot					
17	machines in the school district during the immediately					
18	preceding school year. The amount of the tax revenues received					
19	from a slot machine licensee pursuant to this section in					
20	excess of the amount of any such additional direct expenses,					
21	as determined by the Department of Education audit, shall be					
22	returned to the Educational Enhancement Trust Fund within 90					
23	days after the audit becomes final.					
24						
25						
26	======================================					
27	And the title is amended as follows:					
28	On page 1, line 15, after the semicolon,					
29						
30	insert:					
31	requiring that the slot machine licensee pay an $^2$					
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COMMITTEE AMENDMENT

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		Darcoue i	10152				
1		annual tax on each mac	hine; providing	for			
2		deposit of the tax int	o the Education	al			
3		Enhancement Trust Fund	to be distribu	ted to the			
4	school district where the facility is located						
5	for certain purposes; directing the Department						
б		of Education to conduc	t an audit and	return			
7		amounts in excess of c	ertain costs to	the			
8		Educational Enhancemen	t Trust Fund;				
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