2005

1	A bill to be entitled					
2	An act relating to fiscally constrained counties; amending					
3	s. 212.20, F.S.; providing for a distribution of tax					
4	revenue to fiscally constrained counties; creating s.					
5	218.67, F.S.; providing eligibility criteria to qualify as					
6	a fiscally constrained county; providing for the					
7	distribution of additional funds to certain fiscally					
8	constrained counties; providing a methodology for					
9	calculating the distribution of funds to eligible					
10	counties; providing for a phase-out period; providing for					
11	the use of funds; amending s. 985.2155, F.S.; revising the					
12	definition of the term "fiscally constrained county";					
13	amending s. 288.1169, F.S.; correcting a cross reference;					
14	providing an effective date.					
15						
16	Be It Enacted by the Legislature of the State of Florida:					
17						
18	Section 1. Paragraph (d) of subsection (6) of section					
19	212.20, Florida Statutes, is amended to read:					
20	212.20 Funds collected, disposition; additional powers of					
21	department; operational expense; refund of taxes adjudicated					
22	unconstitutionally collected					
23	(6) Distribution of all proceeds under this chapter and s.					
24	202.18(1)(b) and (2)(b) shall be as follows:					
25	(d) The proceeds of all other taxes and fees imposed					
26	pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)					
27	and (2)(b) shall be distributed as follows:					

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

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

37 After the distribution under subparagraphs 1. and 2., 3. 8.814 percent of the amount remitted by a sales tax dealer 38 located within a participating county pursuant to s. 218.61 39 shall be transferred into the Local Government Half-cent Sales 40 41 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to 42 be transferred pursuant to this subparagraph to the Local 43 Government Half-cent Sales Tax Clearing Trust Fund shall be 44 reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund 45 46 less \$5,000 each month, which shall be added to the amount 47 calculated in subparagraph 4. and distributed accordingly.

48 4. After the distribution under subparagraphs 1., 2., and
49 3., 0.095 percent of the available proceeds shall be transferred
50 to the Local Government Half-cent Sales Tax Clearing Trust Fund
51 and distributed pursuant to s. 218.65.

5. After the distributions under subparagraphs 1., 2., 3.,
and 4., 2.0440 percent of the available proceeds pursuant to
this paragraph shall be transferred monthly to the Revenue
Sharing Trust Fund for Counties pursuant to s. 218.215.

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56 6. After the distributions under subparagraphs 1., 2., 3., 57 and 4., 1.3409 percent of the available proceeds pursuant to 58 this paragraph shall be transferred monthly to the Revenue 59 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If 60 the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the 61 62 Revenue Sharing Trust Fund for Municipalities and the former 63 Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount 64 65 due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state 66 fiscal year 1999-2000. If the total proceeds to be distributed 67 are less than the amount received in combination from the 68 69 Revenue Sharing Trust Fund for Municipalities and the former 70 Municipal Financial Assistance Trust Fund in state fiscal year 71 1999-2000, each municipality shall receive an amount 72 proportionate to the amount it was due in state fiscal year 1999-2000. 73

74 <u>7. After the distributions under subparagraphs 1., 2., 3.,</u> 75 <u>and 4., 0.0841 percent of the available proceeds shall be</u> 76 <u>transferred to the Local Government Half-cent Sales Tax Clearing</u> 77 <u>Trust Fund and distributed pursuant to s. 218.67.</u>

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8.7. Of the remaining proceeds:

79 a. In each fiscal year, the sum of \$29,915,500 shall be 80 divided into as many equal parts as there are counties in the 81 state, and one part shall be distributed to each county. The 82 distribution among the several counties shall begin each fiscal 83 year on or before January 5th and shall continue monthly for a

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84 total of 4 months. If a local or special law required that any 85 moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the 86 87 district school board, special district, or a municipal government, such payment shall continue until such time that the 88 89 local or special law is amended or repealed. The state covenants 90 with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district 91 92 school boards prior to July 1, 2000, that it is not the intent 93 of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or 94 district school boards of the duty to meet their obligations as 95 96 a result of previous pledges or assignments or trusts entered 97 into which obligated funds received from the distribution to 98 county governments under then-existing s. 550.135. This 99 distribution specifically is in lieu of funds distributed under 100 s. 550.135 prior to July 1, 2000.

101 b. The department shall distribute \$166,667 monthly 102 pursuant to s. 288.1162 to each applicant that has been certified as a "facility for a new professional sports 103 104 franchise" or a "facility for a retained professional sports franchise" pursuant to s. 288.1162. Up to \$41,667 shall be 105 106 distributed monthly by the department to each applicant that has 107 been certified as a "facility for a retained spring training 108 franchise" pursuant to s. 288.1162; however, not more than 109 \$208,335 may be distributed monthly in the aggregate to all 110 certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such certification 111

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112 and shall continue for not more than 30 years. Nothing contained 113 in this paragraph shall be construed to allow an applicant 114 certified pursuant to s. 288.1162 to receive more in 115 distributions than actually expended by the applicant for the public purposes provided for in s. 288.1162(6). However, a 116 certified applicant is entitled to receive distributions up to 117 118 the maximum amount allowable and undistributed under this section for additional renovations and improvements to the 119 120 facility for the franchise without additional certification.

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

Beginning 30 days after notice by the Office of 127 d. 128 Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the 129 130 International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, 131 132 \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction 133 134 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be 135 made, after certification and before July 1, 2000.

136 <u>9.8.</u> All other proceeds shall remain with the General
137 Revenue Fund.

138 Section 2. Section 218.67, Florida Statutes, is created to 139 read:

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HB 1257

140 218.67 Distribution for fiscally constrained counties.--141 (1) Each county for which the value of a mill will raise 142 no more than \$4 million in revenue, based on the property 143 valuations and tax data annually published by the Department of 144 Revenue under s. 195.052, shall be considered a fiscally 145 constrained county. 146 (2) Each fiscally constrained county government that 147 participates in the local government half-cent sales tax shall 148 be eligible to receive an additional distribution from the Local Government Half-cent Sales Tax Clearing Trust Fund, as provided 149 150 in s. 212.20, in addition to its regular monthly distribution 151 provided under this part and any emergency or supplemental 152 distribution under s. 218.65. 153 (3) The amount to be distributed to each fiscally 154 constrained county shall be determined by the Department of 155 Revenue at the beginning of the fiscal year, using the prior 156 fiscal year property valuations, tax data, and population 157 estimates and the latest available millage rate. The amount 158 distributed shall be allocated based upon the following factors: 159 (a) The relative revenue-raising-capacity factor shall be 160 the ability of the eligible county to generate ad valorem 161 revenues from one mill of taxation on a per capita basis. A 162 county that raises no more than \$25 per capita from one mill 163 shall be assigned a value of 1; a county that raises more than 164 \$25 but no more than \$30 per capita from one mill shall be assigned a value of 0.75; and a county that raises more than \$30 165 166 but no more than \$50 per capita from one mill shall be assigned 167 a value of 0.5. No value shall be assigned to counties that

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168 raise more than \$50 per capita from one mill of ad valorem 169 taxation. (b) The local-effort factor shall be a measure of the 170 171 relative level of local effort of the eligible county as 172 indicated by the latest available millage rate. The local-effort factor shall be the most recently adopted countywide operating 173 174 millage rate for each eligible county multiplied by 0.1. 175 (c) Each eligible county's proportional allocation of the 176 total amount available to be distributed to all of the eligible 177 counties shall be in the same proportion as the sum of the 178 county's two factors is to the sum of the two factors for all 179 eligible counties. The counties that are eligible to receive an 180 allocation under this subsection and the amount available to be 181 distributed to such counties shall not include counties participating in the phase-out period under subsection (4) nor 182 183 the amounts they remain eligible to receive during the phase-184 out. 185 (4) For those counties that no longer qualify under the 186 requirements of subsection (1) after the effective date of this act, there shall be a 2-year phase-out period. Beginning on July 187 188 1 of the year following the year in which the value of a mill 189 for that county exceeds \$4 million in revenue, the county shall 190 receive two-thirds of the amount received in the prior year, and 191 beginning on July 1 of the second year following the year in 192 which the value of a mill for that county exceeds \$4 million in 193 revenue, the county shall receive one-third of the amount 194 received in the last year that the county qualified as a 195 fiscally constrained county. Following the 2-year phase-out

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196 period, the county shall no longer be eligible to receive any 197 distributions under this section unless the county can be 198 considered a fiscally constrained county as provided in 199 subsection (1). 200 (5) The revenues received under this section may be used 201 by a county for any public purpose, except that such revenues 202 may not be used to pay debt service on bonds, notes, certificates of participation, or any other forms of 203 204 indebtedness. Section 3. Paragraph (b) of subsection (2) of section 205 985.2155, Florida Statutes, is amended to read: 206 207 985.2155 Shared county and state responsibility for 208 juvenile detention .--209 (2) As used in this section, the term: 210 (b) "Fiscally constrained county" means a county 211 designated as a rural area of critical economic concern under s. 212 288.0656 for which the value of a mill in the county is no more 213 than \$4 \$3 million, based on the property valuations and tax 214 data annually published by the Department of Revenue under s. 215 195.052. 216 Section 4. Subsection (6) of section 288.1169, Florida 217 Statutes, is amended to read: 288.1169 International Game Fish Association World Center 218 219 facility.--220 (6) The Department of Commerce must recertify every 10 years that the facility is open, that the International Game 221 222 Fish Association World Center continues to be the only 223 international administrative headquarters, fishing museum, and

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224 Hall of Fame in the United States recognized by the 225 International Game Fish Association, and that the project is 226 meeting the minimum projections for attendance or sales tax 227 revenues as required at the time of original certification. If 228 the facility is not recertified during this 10-year review as 229 meeting the minimum projections, then funding will be abated 230 until certification criteria are met. If the project fails to 231 generate \$1 million of annual revenues pursuant to paragraph 232 (2)(e), the distribution of revenues pursuant to s. 233 212.20(6)(d)8.d. $\frac{212.20(6)(d)7.d.}{212.20(6)(d)7.d.}$ shall be reduced to an amount equal to \$83,333 multiplied by a fraction, the numerator of 234 which is the actual revenues generated and the denominator of 235 which is \$1 million. Such reduction shall remain in effect until 236 237 revenues generated by the project in a 12-month period equal or exceed \$1 million. 238

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Section 5. This act shall take effect July 1, 2005.