By Senator Baker

20-1162A-05 See HB 1257

1	A bill to be entitled
2	An act relating to fiscally constrained
3	counties; amending s. 212.20, F.S.; providing
4	for a distribution of tax revenue to fiscally
5	constrained counties; creating s. 218.67, F.S.;
6	providing eligibility criteria to qualify as a
7	fiscally constrained county; providing for the
8	distribution of additional funds to certain
9	fiscally constrained counties; providing a
10	methodology for calculating the distribution of
11	funds to eligible counties; providing for a
12	phase-out period; providing for the use of
13	funds; amending s. 985.2155, F.S.; revising the
14	definition of the term "fiscally constrained
15	county"; amending s. 288.1169, F.S.; correcting
16	a cross reference; 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, is amended to read:
22	212.20 Funds collected, disposition; additional powers
23	of department; operational expense; refund of taxes
24	adjudicated unconstitutionally collected
25	(6) Distribution of all proceeds under this chapter
26	and s. 202.18(1)(b) and (2)(b) shall be as follows:
27	(d) The proceeds of all other taxes and fees imposed
28	pursuant to this chapter or remitted pursuant to s.
29	202.18(1)(b) and (2)(b) shall be distributed as follows:
30	1. In any fiscal year, the greater of \$500 million,
31	minus an amount equal to 4.6 percent of the proceeds of the

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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.

- 2. Two-tenths of one percent shall be transferred to the Ecosystem Management and Restoration Trust Fund to be used for water quality improvement and water restoration projects.
- 3. After the distribution under subparagraphs 1. and 2., 8.814 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 12 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred pursuant to this subparagraph to the Local 14 Government Half-cent Sales Tax Clearing Trust Fund shall be 15 reduced by 0.1 percent, and the department shall distribute 16 this amount to the Public Employees Relations Commission Trust 18 Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 4. and distributed accordingly.
  - 4. After the distribution under subparagraphs 1., 2., and 3., 0.095 percent of the available proceeds shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund 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.
  - 6. After the distributions under subparagraphs 1., 2., 3., and 4., 1.3409 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue

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Sharing Trust Fund for Municipalities pursuant to s. 218.215. 2 If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the 3 Revenue Sharing Trust Fund for Municipalities and the former 4 Municipal Financial Assistance Trust Fund in state fiscal year 5 6 1999-2000, no municipality shall receive less than the amount 7 due from the Revenue Sharing Trust Fund for Municipalities and 8 the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed 9 are less than the amount received in combination from the 10 Revenue Sharing Trust Fund for Municipalities and the former 11 12 Municipal Financial Assistance Trust Fund in state fiscal year 13 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 14 1999-2000. 15

7. After the distributions under subparagraphs 1., 2., 3., and 4., 0.0841 percent of the available proceeds shall be transferred to the Local Government Half-cent Sales Tax

Clearing Trust Fund and distributed pursuant to s. 218.67.

8.7. Of the remaining proceeds:

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

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repealed. The state covenants with holders of bonds or other 2 instruments of indebtedness issued by local governments, special districts, or district school boards prior to July 1, 3 2000, that it is not the intent of this subparagraph to 4 adversely affect the rights of those holders or relieve local 5 6 governments, special districts, or district school boards of 7 the duty to meet their obligations as a result of previous 8 pledges or assignments or trusts entered into which obligated 9 funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically 10 is in lieu of funds distributed under s. 550.135 prior to July 11 1, 2000. 12 13 b. The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant that has been 14 certified as a "facility for a new professional sports 15 franchise" or a "facility for a retained professional sports 16 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be 18 distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring 19 training franchise" pursuant to s. 288.1162; however, not more 20 than \$208,335 may be distributed monthly in the aggregate to 2.1 22 all certified facilities for a retained spring training 23 franchise. Distributions shall begin 60 days following such certification and shall continue for not more than 30 years. 2.4 Nothing contained in this paragraph shall be construed to 25

receive distributions up to the maximum amount allowable and

undistributed under this section for additional renovations

allow an applicant certified pursuant to s. 288.1162 to

applicant for the public purposes provided for in s.

receive more in distributions than actually expended by the

288.1162(6). However, a certified applicant is entitled to

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and improvements to the 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.
- d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.
- 9.8. All other proceeds shall remain with the General Revenue Fund.
- 21 Section 2. Section 218.67, Florida Statutes, is 22 created to read:
  - 218.67 Distribution for fiscally constrained counties.--
  - (1) Each county for which the value of a mill will raise no more than \$4 million in revenue, based on the property valuations and tax data annually published by the Department of Revenue under s. 195.052, shall be considered a fiscally constrained county.
- (2) Each fiscally constrained county government that
   participates in the local government half-cent sales tax shall

be eligible to receive an additional distribution from the 2 Local Government Half-cent Sales Tax Clearing Trust Fund, as provided in s. 212.20, in addition to its regular monthly 3 4 distribution provided under this part and any emergency or supplemental distribution under s. 218.65. 5 6 (3) The amount to be distributed to each fiscally constrained county shall be determined by the Department of Revenue at the beginning of the fiscal year, using the prior 8 fiscal year property valuations, tax data, and population 9 10 estimates and the latest available millage rate. The amount distributed shall be allocated based upon the following 11 12 factors: 13 (a) The relative revenue-raising-capacity factor shall be the ability of the eligible county to generate ad valorem 14 revenues from one mill of taxation on a per capita basis. A 15 county that raises no more than \$25 per capita from one mill 16 shall be assigned a value of 1; a county that raises more than 18 \$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 19 \$30 but no more than \$50 per capita from one mill shall be 2.0 21 assigned a value of 0.5. No value shall be assigned to 2.2 counties that raise more than \$50 per capita from one mill of 23 ad valorem taxation. (b) The local-effort factor shall be a measure of the 2.4 relative level of local effort of the eliqible county as 2.5 indicated by the latest available millage rate. The 26 2.7 local-effort factor shall be the most recently adopted 2.8 countywide operating millage rate for each eligible county 29 multiplied by 0.1. 30 (c) Each eligible county's proportional allocation of

the total amount available to be distributed to all of the

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eligible counties shall be in the same proportion as the sum of the county's two factors is to the sum of the two factors 2 for all eliqible counties. The counties that are eliqible to 3 4 receive an allocation under this subsection and the amount available to be distributed to such counties shall not include 5 6 counties participating in the phase-out period under 7 subsection (4) nor the amounts they remain eliqible to receive 8 during the phase-out. 9 (4) For those counties that no longer qualify under 10 the requirements of subsection (1) after the effective date of this act, there shall be a 2-year phase-out period. Beginning 11 12 on July 1 of the year following the year in which the value of 13 a mill for that county exceeds \$4 million in revenue, the county shall receive two-thirds of the amount received in the 14 prior year, and beginning on July 1 of the second year 15 following the year in which the value of a mill for that 16 county exceeds \$4 million in revenue, the county shall receive 18 one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following 19 the 2-year phase-out period, the county shall no longer be 2.0 21 eligible to receive any distributions under this section 2.2 unless the county can be considered a fiscally constrained 23 county as provided in subsection (1). (5) The revenues received under this section may be 2.4 used by a county for any public purpose, except that such 2.5 revenues may not be used to pay debt service on bonds, notes, 26 2.7 certificates of participation, or any other forms of 2.8 indebtedness. Section 3. Paragraph (b) of subsection (2) of section 29 30 985.2155, Florida Statutes, is amended to read: 31

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985.2155 Shared county and state responsibility for juvenile detention.--

- (2) As used in this section, the term:
- (b) "Fiscally constrained county" means a county designated as a rural area of critical economic concern under s. 288.0656 for which the value of a mill in the county is no more than \$4\$3 million, based on the property valuations and tax data annually published by the Department of Revenue under s. 195.052.
- Section 4. Subsection (6) of section 288.1169, Florida Statutes, is amended to read:
- 288.1169 International Game Fish Association World Center facility.--
- (6) The Department of Commerce must recertify every 10 years that the facility is open, that the International Game Fish Association World Center continues to be the only international administrative headquarters, fishing museum, and Hall of Fame in the United States recognized by the International Game Fish Association, and that the project is meeting the minimum projections for attendance or sales tax revenues as required at the time of original certification. If the facility is not recertified during this 10-year review as meeting the minimum projections, then funding will be abated until certification criteria are met. If the project fails to generate \$1 million of annual revenues pursuant to paragraph (2)(e), the distribution of revenues pursuant to s. 212.20(6)(d)8.d.  $\frac{212.20(6)(d)7.d.}{212.20(6)(d)}$  shall be reduced to an amount equal to \$83,333 multiplied by a fraction, the numerator of which is the actual revenues generated and the denominator of which is \$1 million. Such reduction shall

1 remain in effect until revenues generated by the project in a 12-month period equal or exceed \$1 million. Section 5. This act shall take effect July 1, 2005.