Florida Senate - 2005

By Senator Saunders

37-1339A-05 1 A bill to be entitled 2 An act relating to distributions of sales and use tax proceeds; amending s. 212.20, F.S.; 3 increasing a monthly distribution of funds to 4 5 certain professional sports franchises; б providing an effective date. 7 Be It Enacted by the Legislature of the State of Florida: 8 9 10 Section 1. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read: 11 12 212.20 Funds collected, disposition; additional powers 13 of department; operational expense; refund of taxes adjudicated unconstitutionally collected .--14 (6) Distribution of all proceeds under this chapter 15 and s. 202.18(1)(b) and (2)(b) shall be as follows: 16 17 (d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 18 202.18(1)(b) and (2)(b) shall be distributed as follows: 19 1. In any fiscal year, the greater of \$500 million, 20 21 minus an amount equal to 4.6 percent of the proceeds of the 22 taxes collected pursuant to chapter 201, or 5 percent of all 23 other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be 2.4 deposited in monthly installments into the General Revenue 25 Fund. 26 27 2. Two-tenths of one percent shall be transferred to 2.8 the Ecosystem Management and Restoration Trust Fund to be used 29 for water quality improvement and water restoration projects. 3. After the distribution under subparagraphs 1. and 30 2., 8.814 percent of the amount remitted by a sales tax dealer 31

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1 located within a participating county pursuant to s. 218.61 2 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to 3 be transferred pursuant to this subparagraph to the Local 4 Government Half-cent Sales Tax Clearing Trust Fund shall be 5 6 reduced by 0.1 percent, and the department shall distribute 7 this amount to the Public Employees Relations Commission Trust 8 Fund less \$5,000 each month, which shall be added to the 9 amount calculated in subparagraph 4. and distributed 10 accordingly. 4. After the distribution under subparagraphs 1., 2., 11 12 and 3., 0.095 percent shall be transferred to the Local 13 Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65. 14 5. After the distributions under subparagraphs 1., 2., 15 3., and 4., 2.0440 percent of the available proceeds pursuant 16 17 to this paragraph shall be transferred monthly to the Revenue 18 Sharing Trust Fund for Counties pursuant to s. 218.215. 6. After the distributions under subparagraphs 1., 2., 19 3., and 4., 1.3409 percent of the available proceeds pursuant 20 21 to this paragraph shall be transferred monthly to the Revenue 22 Sharing Trust Fund for Municipalities pursuant to s. 218.215. 23 If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the 2.4 Revenue Sharing Trust Fund for Municipalities and the former 25 Municipal Financial Assistance Trust Fund in state fiscal year 26 27 1999-2000, no municipality shall receive less than the amount 2.8 due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state 29 fiscal year 1999-2000. If the total proceeds to be distributed 30 are less than the amount received in combination from the 31

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1 Revenue Sharing Trust Fund for Municipalities and the former 2 Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount 3 proportionate to the amount it was due in state fiscal year 4 1999-2000. 5 б 7. Of the remaining proceeds: 7 a. In each fiscal year, the sum of \$29,915,500 shall 8 be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. 9 The distribution among the several counties shall begin each 10 fiscal year on or before January 5th and shall continue 11 12 monthly for a total of 4 months. If a local or special law 13 required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be 14 paid directly to the district school board, special district, 15 or a municipal government, such payment shall continue until 16 17 such time that the local or special law is amended or 18 repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, 19 special districts, or district school boards prior to July 1, 20 21 2000, that it is not the intent of this subparagraph to 22 adversely affect the rights of those holders or relieve local 23 governments, special districts, or district school boards of the duty to meet their obligations as a result of previous 2.4 pledges or assignments or trusts entered into which obligated 25 funds received from the distribution to county governments 26 27 under then-existing s. 550.135. This distribution specifically 2.8 is in lieu of funds distributed under s. 550.135 prior to July 1, 2000. 29 b. The department shall distribute \$166,667 monthly 30 pursuant to s. 288.1162 to each applicant that has been 31

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1 certified as a "facility for a new professional sports franchise" or a "facility for a retained professional sports 2 franchise" pursuant to s. 288.1162, except that for new or 3 retained professional sports franchises certified on or after 4 January 1, 2005, and for previously certified new and retained 5 6 professional sports franchises undertaking additional 7 renovations and improvements pursuant to s. 288.1162, such distribution shall be \$275,000. Up to \$41,667 shall be 8 9 distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring 10 training franchise" pursuant to s. 288.1162; however, not more 11 12 than \$208,335 may be distributed monthly in the aggregate to 13 all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such 14 certification and shall continue for not more than 30 years. 15 Nothing contained in this paragraph shall be construed to 16 17 allow an applicant certified pursuant to s. 288.1162 to 18 receive more in distributions than actually expended by the applicant for the public purposes provided for in s. 19 288.1162(6). However, a certified applicant is entitled to 20 21 receive distributions up to the maximum amount allowable and 22 undistributed under this section for additional renovations 23 and improvements to the facility for the franchise without additional certification. 2.4 c. Beginning 30 days after notice by the Office of 25 26 Tourism, Trade, and Economic Development to the Department of 27 Revenue that an applicant has been certified as the 2.8 professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for 29 up to 300 months, to the applicant. 30 31

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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. 8. All other proceeds shall remain with the General Revenue Fund. Section 2. This act shall take effect upon becoming a law.