

1 against any portion of taxes pledged to debt service on bonds
2 to the extent that the amount of the service charge is
3 required to pay any amounts relating to the bonds:

4 (1) Sixty-two and sixty-three hundredths percent of
5 the remaining taxes collected under this chapter shall be used
6 for the following purposes:

7 (e) The remainder of the moneys distributed under this
8 subsection, after the required payments under paragraphs (a),
9 (b), (c), and (d), shall be paid into the State Treasury to
10 the credit of the General Revenue Fund of the state to be used
11 and expended for the purposes for which the General Revenue
12 Fund was created and exists by law or to the Ecosystem
13 Management and Restoration Trust Fund, ~~or to~~ the Marine
14 Resources Conservation Trust Fund, or the General Inspection
15 Trust Fund as provided in subsection (11).

16 (2) Seven and fifty-six hundredths percent of the
17 remaining taxes collected under this chapter shall be used for
18 the following purposes:

19 (a) Beginning in the month following the final payment
20 for a fiscal year under paragraph (1)(c), available moneys
21 shall be paid into the State Treasury to the credit of the
22 General Revenue Fund of the state to be used and expended for
23 the purposes for which the General Revenue Fund was created
24 and exists by law or to the Ecosystem Management and
25 Restoration Trust Fund, ~~or to~~ the Marine Resources
26 Conservation Trust Fund, or the General Inspection Trust Fund
27 as provided in subsection (11). Payments made under this
28 paragraph shall continue until the cumulative amount credited
29 to the General Revenue Fund for the fiscal year under this
30 paragraph equals the cumulative payments made under paragraph
31 (1)(c) for the same fiscal year.

1 (11)~~(a)~~ From the moneys specified in paragraphs~~(1)~~(e)
2 ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the
3 General Revenue Fund, \$30 million shall be paid into the State
4 Treasury to the credit of the Ecosystem Management and
5 Restoration Trust Fund in fiscal year 2000-2001 and each
6 fiscal year thereafter, to be used for the preservation and
7 repair of the state's beaches as provided in ss.
8 161.091-161.212, and \$2 million shall be paid into the State
9 Treasury to the credit of the Marine Resources Conservation
10 Trust Fund to be used for marine mammal care as provided in s.
11 370.0603(3).

12 (b) After the payments required in paragraph (a),
13 \$300,000 shall be paid into the State Treasury to the credit
14 of the General Inspection Trust Fund in fiscal year 2006-2007
15 and each fiscal year thereafter, to be used to fund oyster
16 management and restoration programs in Apalachicola Bay as
17 provided in s. 370.07(3).

18 Section 2. Effective July 1, 2007, paragraph (e) of
19 subsection (1) and subsections (2), (11), and (13) of section
20 201.15, Florida Statutes, as amended by section 1 of chapter
21 2005-92, Laws of Florida, are amended to read:

22 201.15 Distribution of taxes collected.--All taxes
23 collected under this chapter shall be distributed as follows
24 and shall be subject to the service charge imposed in s.
25 215.20(1), except that such service charge shall not be levied
26 against any portion of taxes pledged to debt service on bonds
27 to the extent that the amount of the service charge is
28 required to pay any amounts relating to the bonds:

29 (1) Sixty-two and sixty-three hundredths percent of
30 the remaining taxes collected under this chapter shall be used
31 for the following purposes:

1 (e) The remainder of the moneys distributed under this
2 subsection, after the required payments under paragraphs (a),
3 (b), (c), and (d) shall be paid into the State Treasury to the
4 credit of the General Revenue Fund to be used and expended for
5 the purposes for which the General Revenue Fund was created
6 and exists by law or to the Ecosystem Management and
7 Restoration Trust Fund, ~~or to~~ the Marine Resources
8 Conservation Trust Fund, or the General Inspection Trust Fund
9 as provided in subsection (11).

10 (2) The lesser of seven and fifty-six hundredths
11 percent of the remaining taxes collected under this chapter or
12 ~~\$85.1~~~~\$84.9~~ million in each fiscal year shall be used for the
13 following purposes:

14 (a) Beginning in the month following the final payment
15 for a fiscal year under paragraph (1)(c), available moneys
16 shall be paid into the State Treasury to the credit of the
17 General Revenue Fund to be used and expended for the purposes
18 for which the General Revenue Fund was created and exists by
19 law or to the Ecosystem Management and Restoration Trust Fund,
20 ~~or to~~ the Marine Resources Conservation Trust Fund, or the
21 General Inspection Trust Fund as provided in subsection (11).

22 Payments made under this paragraph shall continue until the
23 cumulative amount credited to the General Revenue Fund for the
24 fiscal year under this paragraph equals the cumulative
25 payments made under paragraph (1)(c) for the same fiscal year.

26 (b) The remainder of the moneys distributed under this
27 subsection shall be paid into the State Treasury to the credit
28 of the Land Acquisition Trust Fund. Sums deposited in the fund
29 pursuant to this subsection may be used for any purpose for
30 which funds deposited in the Land Acquisition Trust Fund may
31 lawfully be used.

1 (11)(a) From the moneys specified in paragraphs(1)(e)
2 ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the
3 General Revenue Fund, \$30 million shall be paid into the State
4 Treasury to the credit of the Ecosystem Management and
5 Restoration Trust Fund in fiscal year 2000-2001 and each
6 fiscal year thereafter, to be used for the preservation and
7 repair of the state's beaches as provided in ss.
8 161.091-161.212, and \$2 million shall be paid into the State
9 Treasury to the credit of the Marine Resources Conservation
10 Trust Fund to be used for marine mammal care as provided in s.
11 370.0603(3).

12 (b) After the payments required in paragraph (a),
13 \$300,000 shall be paid into the State Treasury to the credit
14 of the General Inspection Trust Fund in fiscal year 2006-2007
15 and each fiscal year thereafter, to be used to fund oyster
16 management and restoration programs in Apalachicola Bay as
17 provided in s. 370.07(3).

18 (13) The distribution of proceeds deposited into the
19 Water Management Lands Trust Fund and the Conservation and
20 Recreation Lands Trust Fund, pursuant to subsections (4) and
21 (5), shall not be used for land acquisition, but may be used
22 for preacquisition costs associated with land purchases. The
23 Legislature intends that the Florida Forever program supplant
24 the acquisition programs formerly authorized under ss. 259.032
25 and 373.59. ~~Prior to the 2005 Regular Session of the~~
26 ~~Legislature, the Acquisition and Restoration Council shall~~
27 ~~review and make recommendations to the Legislature concerning~~
28 ~~the need to repeal this provision. Based on these~~
29 ~~recommendations, the Legislature shall review the need to~~
30 ~~repeal this provision during the 2005 Regular Session.~~

31

1 Section 3. Subsection (3) of section 370.07, Florida
2 Statutes, is amended to read:

3 370.07 Wholesale and retail saltwater products
4 dealers; regulation.--

5 (3) APALACHICOLA BAY OYSTER MANAGEMENT AND RESTORATION
6 PROGRAM SURCHARGE.--

7 ~~(a) For purposes of this section, "bag" means an~~
8 ~~amount of oysters with shells weighing approximately 60~~
9 ~~pounds.~~

10 ~~(b) Effective October 1, 1989, there shall be assessed~~
11 ~~a surcharge of 50 cents on each bag of oysters to be paid by~~
12 ~~the wholesale dealer first receiving, using, or selling the~~
13 ~~oysters after harvesting from the waters of Apalachicola Bay.~~

14 ~~(c)1. Each wholesale dealer shall certify, on such~~
15 ~~forms as may be prescribed by the Department of Revenue, to~~
16 ~~any subsequent purchasing wholesale dealer or other purchaser~~
17 ~~that the surcharge imposed by this subsection has been paid or~~
18 ~~will be paid by such wholesale dealer first receiving the~~
19 ~~oysters.~~

20 ~~2. In the case where the harvester is also the~~
21 ~~wholesale dealer, such wholesale dealer shall maintain~~
22 ~~documentation, on forms as may be prescribed by the Department~~
23 ~~of Revenue, adequate to establish that the surcharge has been~~
24 ~~paid or will be paid by such wholesale dealer.~~

25 ~~3. In such case where the wholesale dealer is also the~~
26 ~~retail dealer under paragraph (1)(b), such wholesale dealer~~
27 ~~shall maintain documentation, on forms as may be prescribed by~~
28 ~~the Department of Revenue, adequate to establish that the~~
29 ~~surcharge has been paid or will be paid by such wholesale~~
30 ~~dealer.~~

31

1 ~~(d) Except for the collection allowance pursuant to s.~~
2 ~~212.12 and estimated tax filing requirements pursuant to s.~~
3 ~~212.11, the same duties and privileges imposed by chapter 212~~
4 ~~upon dealers of tangible personal property respecting the~~
5 ~~remission of the surcharge, the making of returns, penalties~~
6 ~~and interest, the keeping of books, records and accounts, and~~
7 ~~the compliance with the rules of the Department of Revenue in~~
8 ~~the administration of chapter 212 shall apply and be binding~~
9 ~~upon all wholesale dealers who are subject to the surcharge~~
10 ~~imposed by this subsection.~~

11 ~~(e) The Department of Revenue shall keep records~~
12 ~~showing the amount of the surcharge collected.~~

13 ~~(f) The Department of Revenue shall collect the~~
14 ~~surcharge for transfer into the General Inspection Trust Fund~~
15 ~~of the Department of Agriculture and Consumer Services.~~

16 ~~(g) The Department of Revenue is empowered to~~
17 ~~promulgate rules, establish audit procedures for the audit of~~
18 ~~wholesale dealers, assess for delinquency, and prescribe and~~
19 ~~publish such forms as may be necessary to effectuate the~~
20 ~~provisions of this subsection.~~

21 ~~(h) Annually, the Department of Agriculture and~~
22 ~~Consumer Services and the Fish and Wildlife Conservation~~
23 ~~Commission shall furnish the Department of Revenue with a~~
24 ~~current list of wholesale dealers in the state.~~

25 ~~(i) Collections received by the Department of Revenue~~
26 ~~from the surcharge shall be transferred quarterly to the~~
27 ~~General Inspection Trust Fund of the Department of Agriculture~~
28 ~~and Consumer Services, less the costs of administration.~~

29 ~~(j) The executive director of the Department of~~
30 ~~Revenue is hereby authorized to adopt emergency rules pursuant~~
31 ~~to s. 120.54(4) for purposes of implementing this subsection.~~

1 ~~Notwithstanding any other provisions of law, such emergency~~
2 ~~rules shall remain effective for 6 months from the date of~~
3 ~~adoption. Other rules of the Department of Revenue related to~~
4 ~~and in furtherance of the orderly implementation of this~~
5 ~~subsection shall not be subject to a s. 120.56(2) rule~~
6 ~~challenge or a s. 120.54(3)(c)2. drawout proceeding but, once~~
7 ~~adopted, shall be subject to a s. 120.56(3) invalidity~~
8 ~~challenge. Such rules shall be adopted by the Governor and~~
9 ~~Cabinet and shall become effective upon filing with the~~
10 ~~Department of State, notwithstanding the provisions of s.~~
11 ~~120.54(3)(c)6.~~

12 ~~(k)~~ The Department of Agriculture and Consumer
13 Services shall use or distribute funds paid into the State
14 Treasury to the credit of the General Inspection Trust Fund
15 pursuant to s. 201.15(11) generated by this surcharge, less
16 reasonable costs of ~~collection and~~ administration, to fund the
17 following oyster management and restoration programs in
18 Apalachicola Bay:

19 ~~(a)1-~~ The relaying and transplanting of live oysters.

20 ~~(b)2-~~ Shell planting to construct or rehabilitate
21 oyster bars.

22 ~~(c)3-~~ Education programs for licensed oyster
23 harvesters on oyster biology, aquaculture, boating and water
24 safety, sanitation, resource conservation, small business
25 management, and other relevant subjects.

26 ~~(d)4-~~ Research directed toward the enhancement of
27 oyster production in the bay and the water management needs of
28 the bay.

29 Section 4. Paragraph (a) of subsection (1) of section
30 72.011, Florida Statutes, is amended to read:

31

1 72.011 Jurisdiction of circuit courts in specific tax
2 matters; administrative hearings and appeals; time for
3 commencing action; parties; deposits.--

4 (1)(a) A taxpayer may contest the legality of any
5 assessment or denial of refund of tax, fee, surcharge, permit,
6 interest, or penalty provided for under s. 125.0104, s.
7 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,
8 chapter 203, chapter 206, chapter 207, chapter 210, chapter
9 211, chapter 212, chapter 213, chapter 220, chapter 221, ~~s.~~
10 ~~370.07(3)~~, chapter 376, s. 403.717, s. 403.718, s. 403.7185,
11 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
12 chapter 563, chapter 564, chapter 565, chapter 624, or s.
13 681.117 by filing an action in circuit court; or,
14 alternatively, the taxpayer may file a petition under the
15 applicable provisions of chapter 120. However, once an action
16 has been initiated under s. 120.56, s. 120.565, s. 120.569, s.
17 120.57, or s. 120.80(14)(b), no action relating to the same
18 subject matter may be filed by the taxpayer in circuit court,
19 and judicial review shall be exclusively limited to appellate
20 review pursuant to s. 120.68; and once an action has been
21 initiated in circuit court, no action may be brought under
22 chapter 120.

23 Section 5. Subsection (3) of section 161.091, Florida
24 Statutes, is amended to read:

25 161.091 Beach management; funding; repair and
26 maintenance strategy.--

27 (3) In accordance with the intent expressed in s.
28 161.088 and the legislative finding that erosion of the
29 beaches of this state is detrimental to tourism, the state's
30 major industry, further exposes the state's highly developed
31 coastline to severe storm damage, and threatens beach-related

1 jobs, which, if not stopped, could significantly reduce state
2 sales tax revenues, funds deposited into the State Treasury to
3 the credit of the Ecosystem Management and Restoration Trust
4 Fund, in the annual amounts provided in s. 201.15(11)(a) ~~s.~~
5 ~~201.15(11)~~, shall be used, for a period of not less than 15
6 years, to fund the development, implementation, and
7 administration of the state's beach management plan, as
8 provided in ss. 161.091-161.212, prior to the use of such
9 funds deposited pursuant to s. 201.15(11)(a) ~~s. 201.15(11)~~ in
10 that trust fund for any other purpose.

11 Section 6. Section 213.05, Florida Statutes, is
12 amended to read:

13 213.05 Department of Revenue; control and
14 administration of revenue laws.--The Department of Revenue
15 shall have only those responsibilities for ad valorem taxation
16 specified to the department in chapter 192, taxation, general
17 provisions; chapter 193, assessments; chapter 194,
18 administrative and judicial review of property taxes; chapter
19 195, property assessment administration and finance; chapter
20 196, exemption; chapter 197, tax collections, sales, and
21 liens; chapter 199, intangible personal property taxes; and
22 chapter 200, determination of millage. The Department of
23 Revenue shall have the responsibility of regulating,
24 controlling, and administering all revenue laws and performing
25 all duties as provided in s. 125.0104, the Local Option
26 Tourist Development Act; s. 125.0108, tourist impact tax;
27 chapter 198, estate taxes; chapter 201, excise tax on
28 documents; chapter 202, communications services tax; chapter
29 203, gross receipts taxes; chapter 206, motor and other fuel
30 taxes; chapter 211, tax on production of oil and gas and
31 severance of solid minerals; chapter 212, tax on sales, use,

1 and other transactions; chapter 220, income tax code; chapter
2 221, emergency excise tax; ss. 336.021 and 336.025, taxes on
3 motor fuel and special fuel; ~~s. 370.07(3), Apalachicola Bay~~
4 ~~oyster surcharge~~; s. 376.11, pollutant spill prevention and
5 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid
6 battery fees; s. 538.09, registration of secondhand dealers;
7 s. 538.25, registration of secondary metals recyclers; s.
8 624.4621, group self-insurer's fund premium tax; s. 624.5091,
9 retaliatory tax; s. 624.475, commercial self-insurance fund
10 premium tax; ss. 624.509-624.511, insurance code:
11 administration and general provisions; s. 624.515, State Fire
12 Marshal regulatory assessment; s. 627.357, medical malpractice
13 self-insurance premium tax; s. 629.5011, reciprocal insurers
14 premium tax; and s. 681.117, motor vehicle warranty
15 enforcement.

16 Section 7. Paragraph (a) of subsection (1) of section
17 213.053, Florida Statutes, is amended to read:

18 213.053 Confidentiality and information sharing.--

19 (1)(a) The provisions of this section apply to s.
20 125.0104, county government; s. 125.0108, tourist impact tax;
21 chapter 175, municipal firefighters' pension trust funds;
22 chapter 185, municipal police officers' retirement trust
23 funds; chapter 198, estate taxes; chapter 199, intangible
24 personal property taxes; chapter 201, excise tax on documents;
25 chapter 203, gross receipts taxes; chapter 211, tax on
26 severance and production of minerals; chapter 212, tax on
27 sales, use, and other transactions; chapter 220, income tax
28 code; chapter 221, emergency excise tax; s. 252.372, emergency
29 management, preparedness, and assistance surcharge; ~~s.~~
30 ~~370.07(3), Apalachicola Bay oyster surcharge~~; chapter 376,
31 pollutant spill prevention and control; s. 403.718, waste tire

