



1           (11) 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), and \$300,000 shall be paid into the State  
12 Treasury to the credit of the General Inspection Trust Fund in  
13 fiscal year 2006-2007 and each fiscal year thereafter, to be  
14 used to fund oyster management and restoration programs as  
15 provided in s. 370.07(3).

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

29           Section 2. Effective July 1, 2007, subsections (11)  
30 and (13) of section 201.15, Florida Statutes, as amended by  
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1 section 1 of chapter 2005-92, Laws of Florida, are amended to  
2 read:

3           201.15 Distribution of taxes collected.--All taxes  
4 collected under this chapter shall be distributed as follows  
5 and shall be subject to the service charge imposed in s.  
6 215.20(1), except that such service charge shall not be levied  
7 against any portion of taxes pledged to debt service on bonds  
8 to the extent that the amount of the service charge is  
9 required to pay any amounts relating to the bonds:

10           (11) From the moneys specified in paragraphs (1)(e)  
11 ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the  
12 General Revenue Fund, \$30 million shall be paid into the State  
13 Treasury to the credit of the Ecosystem Management and  
14 Restoration Trust Fund in fiscal year 2000-2001 and each  
15 fiscal year thereafter, to be used for the preservation and  
16 repair of the state's beaches as provided in ss.  
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19 Trust Fund to be used for marine mammal care as provided in s.  
20 370.0603(3), and \$300,000 shall be paid into the State  
21 Treasury to the credit of the General Inspection Trust Fund in  
22 fiscal year 2006-2007 and each fiscal year thereafter, to be  
23 used to fund oyster management and restoration programs as  
24 provided in s. 370.07(3).

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26 Water Management Lands Trust Fund and the Conservation and  
27 Recreation Lands Trust Fund, pursuant to subsections (4) and  
28 (5), shall not be used for land acquisition, but may be used  
29 for preacquisition costs associated with land purchases. The  
30 Legislature intends that the Florida Forever program supplant  
31 the acquisition programs formerly authorized under ss. 259.032

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3 ~~review and make recommendations to the Legislature concerning~~  
4 ~~the need to repeal this provision. Based on these~~  
5 ~~recommendations, the Legislature shall review the need to~~  
6 ~~repeal this provision during the 2005 Regular Session.~~

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

9 370.07 Wholesale and retail saltwater products  
10 dealers; regulation.--

11 (3) OYSTER MANAGEMENT AND RESTORATION PROGRAMS  
12 ~~APALACHICOLA BAY OYSTER SURCHARGE.--~~

13 ~~(a) For purposes of this section, "bag" means an~~  
14 ~~amount of oysters with shells weighing approximately 60~~  
15 ~~pounds.~~

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

20 ~~(c)1. Each wholesale dealer shall certify, on such~~  
21 ~~forms as may be prescribed by the Department of Revenue, to~~  
22 ~~any subsequent purchasing wholesale dealer or other purchaser~~  
23 ~~that the surcharge imposed by this subsection has been paid or~~  
24 ~~will be paid by such wholesale dealer first receiving the~~  
25 ~~oysters.~~

26 ~~2. In the case where the harvester is also the~~  
27 ~~wholesale dealer, such wholesale dealer shall maintain~~  
28 ~~documentation, on forms as may be prescribed by the Department~~  
29 ~~of Revenue, adequate to establish that the surcharge has been~~  
30 ~~paid or will be paid by such wholesale dealer.~~

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

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

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

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

22           ~~(g) The Department of Revenue is empowered to~~  
23 ~~promulgate rules, establish audit procedures for the audit of~~  
24 ~~wholesale dealers, assess for delinquency, and prescribe and~~  
25 ~~publish such forms as may be necessary to effectuate the~~  
26 ~~provisions of this subsection.~~

27           ~~(h) Annually, the Department of Agriculture and~~  
28 ~~Consumer Services and the Fish and Wildlife Conservation~~  
29 ~~Commission shall furnish the Department of Revenue with a~~  
30 ~~current list of wholesale dealers in the state.~~

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1           ~~(i) Collections received by the Department of Revenue~~  
2 ~~from the surcharge shall be transferred quarterly to the~~  
3 ~~General Inspection Trust Fund of the Department of Agriculture~~  
4 ~~and Consumer Services, less the costs of administration.~~

5           ~~(j) The executive director of the Department of~~  
6 ~~Revenue is hereby authorized to adopt emergency rules pursuant~~  
7 ~~to s. 120.54(4) for purposes of implementing this subsection.~~  
8 ~~Notwithstanding any other provisions of law, such emergency~~  
9 ~~rules shall remain effective for 6 months from the date of~~  
10 ~~adoption. Other rules of the Department of Revenue related to~~  
11 ~~and in furtherance of the orderly implementation of this~~  
12 ~~subsection shall not be subject to a s. 120.56(2) rule~~  
13 ~~challenge or a s. 120.54(3)(c)2. drawout proceeding but, once~~  
14 ~~adopted, shall be subject to a s. 120.56(3) invalidity~~  
15 ~~challenge. Such rules shall be adopted by the Governor and~~  
16 ~~Cabinet and shall become effective upon filing with the~~  
17 ~~Department of State, notwithstanding the provisions of s.~~  
18 ~~120.54(3)(c)6.~~

19           ~~(k)~~ The Department of Agriculture and Consumer  
20 Services shall use or distribute funds paid into the State  
21 Treasury to the credit of the General Inspection Trust Fund  
22 pursuant to s. 201.15(11) generated by this surcharge, less  
23 reasonable costs of ~~collection and~~ administration, to fund the  
24 following oyster management and restoration programs in  
25 Apalachicola Bay and other oyster harvest areas in the state:

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

27           ~~(b)2-~~ Shell planting to construct or rehabilitate  
28 oyster bars.

29           ~~(c)3-~~ Education programs for licensed oyster  
30 harvesters on oyster biology, aquaculture, boating and water  
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1 safety, sanitation, resource conservation, small business  
2 management, and other relevant subjects.

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

6 Section 4. Section 213.05, Florida Statutes, is  
7 amended to read:

8 213.05 Department of Revenue; control and  
9 administration of revenue laws.--The Department of Revenue  
10 shall have only those responsibilities for ad valorem taxation  
11 specified to the department in chapter 192, taxation, general  
12 provisions; chapter 193, assessments; chapter 194,  
13 administrative and judicial review of property taxes; chapter  
14 195, property assessment administration and finance; chapter  
15 196, exemption; chapter 197, tax collections, sales, and  
16 liens; chapter 199, intangible personal property taxes; and  
17 chapter 200, determination of millage. The Department of  
18 Revenue shall have the responsibility of regulating,  
19 controlling, and administering all revenue laws and performing  
20 all duties as provided in s. 125.0104, the Local Option  
21 Tourist Development Act; s. 125.0108, tourist impact tax;  
22 chapter 198, estate taxes; chapter 201, excise tax on  
23 documents; chapter 202, communications services tax; chapter  
24 203, gross receipts taxes; chapter 206, motor and other fuel  
25 taxes; chapter 211, tax on production of oil and gas and  
26 severance of solid minerals; chapter 212, tax on sales, use,  
27 and other transactions; chapter 220, income tax code; chapter  
28 221, emergency excise tax; ss. 336.021 and 336.025, taxes on  
29 motor fuel and special fuel; ~~s. 370.07(3), Apalachicola Bay~~  
30 ~~oyster surcharge~~; s. 376.11, pollutant spill prevention and  
31 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid

1 battery fees; s. 538.09, registration of secondhand dealers;  
2 s. 538.25, registration of secondary metals recyclers; s.  
3 624.4621, group self-insurer's fund premium tax; s. 624.5091,  
4 retaliatory tax; s. 624.475, commercial self-insurance fund  
5 premium tax; ss. 624.509-624.511, insurance code:  
6 administration and general provisions; s. 624.515, State Fire  
7 Marshal regulatory assessment; s. 627.357, medical malpractice  
8 self-insurance premium tax; s. 629.5011, reciprocal insurers  
9 premium tax; and s. 681.117, motor vehicle warranty  
10 enforcement.

11 Section 5. On the effective date of this act, the  
12 Department of Revenue shall cease all efforts to collect any  
13 uncollected revenues due or payable pursuant to the  
14 50-cent-per-bag surcharge that is abolished by this act.

15 Section 6. Except as otherwise expressly provided in  
16 this act, this act shall take effect upon becoming a law.

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18 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
19 COMMITTEE SUBSTITUTE FOR  
20 CS/SB 1208

21

22 The committee substitute removed the amendments to subsections  
23 (1) and (2) of s. 201.15, F.S., because the amendments were  
24 not necessary.

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