

Bill No. CS for SB 1612

Barcode 981462

CHAMBER ACTION

Senate

House

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The Committee on Ways and Means (Carlton) recommended the following **substitute for amendment** (844186):

**Senate Amendment (with title amendment)**

On page 1, line 27, through  
page 12, line 17, delete those lines

and insert:

Section 1. Subsection (2) of section 202.18, Florida Statutes, is amended to read:

202.18 Allocation and disposition of tax proceeds.--The proceeds of the communications services taxes remitted under this chapter shall be treated as follows:

(2) The proceeds of the taxes remitted under s. 202.12(1)(b) shall be divided as follows:

(a) The portion of such proceeds which constitutes gross receipts taxes, imposed at the rate prescribed in chapter 203, shall be deposited as provided by law and in accordance with s. 9, Art. XII of the State Constitution.

(b) Sixty-three percent of the remainder shall be allocated to the state and distributed pursuant to s.

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1 212.20(6), except that the proceeds allocated pursuant to s.  
2 212.20(6)(d)3. shall be prorated to the participating counties  
3 in the same proportion as that month's collection of the taxes  
4 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

5 (c)1. During each calendar year, the remaining portion  
6 of such proceeds shall be transferred to the Local Government  
7 Half-cent Sales Tax Clearing Trust Fund. and Seventy percent  
8 of such proceeds shall be allocated in the same proportion as  
9 the allocation of total receipts of the half-cent sales tax  
10 under s. 218.61 and the emergency distribution under s. 218.65  
11 in the prior state fiscal year. Thirty percent of such  
12 proceeds shall be distributed pursuant to s. 218.67.

13 2. The proportion of the proceeds allocated based on  
14 the emergency distribution under s. 218.65 shall be  
15 distributed pursuant to s. 218.65.

16 3. In each calendar year, the proportion of the  
17 proceeds allocated based on the half-cent sales tax under s.  
18 218.61 shall be allocated to each county in the same  
19 proportion as the county's percentage of total sales tax  
20 allocation for the prior state fiscal year and distributed  
21 pursuant to s. 218.62.

22 4. The department shall distribute the appropriate  
23 amount to each municipality and county each month at the same  
24 time that local communications services taxes are distributed  
25 pursuant to subsection (3).

26 Section 2. Section 218.65, Florida Statutes, is  
27 amended to read:

28 218.65 Emergency distribution.--

29 (1) Each county government which meets the provisions  
30 of subsection (2) or subsection(8)(7) and which participates  
31 in the local government half-cent sales tax shall receive a

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1 distribution from the Local Government Half-cent Sales Tax  
2 Clearing Trust Fund in addition to its regular monthly  
3 distribution as provided in this part.

4 (2) The Legislature hereby finds and declares that a  
5 fiscal emergency exists in any county which meets the  
6 ~~following criteria specified in paragraph (a), if applicable,~~  
7 ~~and the criterion specified in paragraph (b):~~

8 (a) ~~If~~ The county has a population of 65,000 or less;  
9 and above+

10 1. ~~In any year from 1977 to 1981, inclusive, the value~~  
11 ~~of net new construction and additions placed on the tax roll~~  
12 ~~for that year was less than 2 percent of the taxable value for~~  
13 ~~school purposes on the roll for that year, exclusive of such~~  
14 ~~net value; or~~

15 2. ~~The percentage increase in county taxable value~~  
16 ~~from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than~~  
17 ~~3 percent.~~

18 (b) The moneys distributed to the county government  
19 pursuant to s. 218.62 for the prior fiscal year were less than  
20 the current per capita limitation, based on the population of  
21 that county.

22 (3) Qualification under this section shall be  
23 determined annually at the start of the fiscal year. Emergency  
24 and supplemental moneys shall be distributed monthly with  
25 other moneys provided pursuant to this part.

26 (4) For the fiscal year beginning in 1988, the per  
27 capita limitation shall be \$24.60. Thereafter, commencing with  
28 the fiscal year which begins in 1989, this limitation shall be  
29 adjusted annually for inflation. The annual adjustment to the  
30 per capita limitation for each fiscal period shall be the  
31 percentage change in the state and local government price

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1 deflator for purchases of goods and services, all items, 1983  
2 equals 100, or successor reports for the preceding calendar  
3 year as initially reported by the United States Department of  
4 Commerce, Bureau of Economic Analysis, as certified by the  
5 Florida Consensus Estimating Conference.

6 (5) At the beginning of each fiscal year, the  
7 Department of Revenue shall calculate a base allocation for  
8 each eligible county equal to the difference between the  
9 current per capita limitation times the county's population,  
10 minus prior year ordinary distributions to the county pursuant  
11 to ss. 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited  
12 into the Local Government Half-cent Sales Tax Clearing Trust  
13 Fund pursuant to s. 212.20(6)(d)4., excluding moneys  
14 appropriated for supplemental distributions pursuant to  
15 subsection(8)(7), for the current year are less than or equal  
16 to the sum of the base allocations, each eligible county shall  
17 receive a share of the appropriated amount proportional to its  
18 base allocation. If the deposited amount exceeds the sum of  
19 the base allocations, each county shall receive its base  
20 allocation, and the excess appropriated amount, less any  
21 amounts distributed under subsection (6), shall be distributed  
22 equally on a per capita basis among the eligible counties.

23 (6) If moneys deposited in the Local Government  
24 Half-cent Sales Tax Clearing Trust Fund pursuant to s.  
25 212.20(6)(d)4. exceed the amount necessary to provide the base  
26 allocation to each eligible county, the moneys in the trust  
27 fund may be used to provide a transitional distribution, as  
28 specified in this subsection, to certain counties whose  
29 population has increased. The transitional distribution shall  
30 be made available to each county that qualified for a  
31 distribution under subsection (2) in the prior year but does

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1 not, because of the requirements of paragraph (2)(a), qualify  
2 for a distribution in the current year. Beginning on July 1 of  
3 the year following the year in which the county no longer  
4 qualifies for a distribution under subsection (2), the county  
5 shall receive two-thirds of the amount received in the prior  
6 year, and beginning July 1 of the second year following the  
7 year in which the county no longer qualifies for a  
8 distribution under subsection (2), the county shall receive  
9 one-third of the amount it received in the last year it  
10 qualified for the distribution under subsection (2). If  
11 insufficient moneys are available in the Local Government  
12 Half-cent Sales Tax Clearing Trust Fund to fully provide such  
13 a transitional distribution to each county that meets the  
14 eligibility criteria in this section, each eligible county  
15 shall receive a share of the available moneys proportional to  
16 the amount it would have received had moneys been sufficient  
17 to fully provide such a transitional distribution to each  
18 eligible county.

19 ~~(7)(6)~~ There is hereby annually appropriated from the  
20 Local Government Half-cent Sales Tax Clearing Trust Fund the  
21 distribution provided in s. 212.20(6)(d)4. to be used for  
22 emergency and supplemental distributions pursuant to this  
23 section.

24 ~~(8)(7)~~(a) Any county the inmate population of which in  
25 any year is greater than 7 percent of the total population of  
26 the county is eligible for a supplemental distribution for  
27 that year from funds expressly appropriated therefor. At the  
28 beginning of each fiscal year, the Department of Revenue shall  
29 calculate a supplemental allocation for each eligible county  
30 equal to the current per capita limitation pursuant to  
31 subsection (4) times the inmate population of the county. If

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1 moneys appropriated for distribution pursuant to this section  
 2 for the current year are less than the sum of supplemental  
 3 allocations, each eligible county shall receive a share of the  
 4 appropriated amount proportional to its supplemental  
 5 allocation. Otherwise, each shall receive an amount equal to  
 6 its supplemental allocation.

7 (b) For the purposes of this subsection, the term:

8 1. "Inmate population" means the latest official state  
 9 estimate of the number of inmates and patients residing in  
 10 institutions operated by the Federal Government, the  
 11 Department of Corrections, or the Department of Children and  
 12 Family Services.

13 2. "Total population" includes inmate population and  
 14 noninmate population.

15 Section 3. Section 218.67, Florida Statutes, is  
 16 created to read:

17 218.67 Distribution for fiscally constrained  
 18 counties.--

19 (1) Each county for which the value of a mill will  
 20 raise no more than \$4 million in revenue, based on the taxable  
 21 value certified pursuant to s. 1011.62(4)(a)1.a., from the  
 22 previous July 1 shall be considered a fiscally constrained  
 23 county.

24 (2) Each fiscally constrained county government that  
 25 participates in the local government half-cent sales tax shall  
 26 be eligible to receive an additional distribution from the  
 27 Local Government Half-cent Sales Tax Clearing Trust Fund, as  
 28 provided in s. 212.20, in addition to its regular monthly  
 29 distribution provided under this part and any emergency or  
 30 supplemental distribution under s. 218.65.

31 (3) The amount to be distributed to each fiscally

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1 constrained county shall be determined by the Department of  
 2 Revenue at the beginning of the fiscal year, using the prior  
 3 fiscal year's July 1 taxable value certified pursuant to s.  
 4 1011.62(4)(a)1.a., tax date, and population as defined in s.  
 5 218.21, and the millage rate levied for the prior fiscal year.

6 The amount distributed shall be allocated based upon the  
 7 following factors:

8 (a) The relative revenue-raising-capacity factor shall  
 9 be the ability of the eligible county to generate ad valorem  
 10 revenues from 1 mill of taxation on a per capita basis. A  
 11 county that raises no more than \$25 per capita from 1 mill  
 12 shall be assigned a value of 1; a county that raises more than  
 13 \$25 but no more than \$30 per capita from 1 mill shall be  
 14 assigned a value of 0.75; and a county that raises more than  
 15 \$30 but no more than \$50 per capita from 1 mill shall be  
 16 assigned a value of 0.5. No value shall be assigned to  
 17 counties that raise more than \$50 per capita from 1 mill of ad  
 18 valorem taxation.

19 (b) The local-effort factor shall be a measure of the  
 20 relative level of local effort of the eligible county as  
 21 indicated by the millage rate levied for the prior fiscal  
 22 year. The local-effort factor shall be the most recently  
 23 adopted countywide operating millage rate for each eligible  
 24 county multiplied by 0.1.

25 (c) Each eligible county's proportional allocation of  
 26 the total amount available to be distributed to all of the  
 27 eligible counties shall be in the same proportion as the sum  
 28 of the county's two factors is to the sum of the two factors  
 29 for all eligible counties. The counties that are eligible to  
 30 receive an allocation under this subsection and the amount  
 31 available to be distributed to such counties shall not include

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1 counties participating in the phaseout period under subsection  
2 (4) or the amounts they remain eligible to receive during the  
3 phaseout.

4       (4) For those counties that no longer qualify under  
5 the requirements of subsection (1) after the effective date of  
6 this act, there shall be a 2-year phaseout period. Beginning  
7 on July 1 of the year following the year in which the value of  
8 a mill for that county exceeds \$4 million in revenue, the  
9 county shall receive two-thirds of the amount received in the  
10 prior year, and beginning on July 1 of the second year  
11 following the year in which the value of a mill for that  
12 county exceeds \$4 million in revenue, the county shall receive  
13 one-third of the amount received in the last year that the  
14 county qualified as a fiscally constrained county. Following  
15 the 2-year phaseout period, the county shall no longer be  
16 eligible to receive any distributions under this section  
17 unless the county can be considered a fiscally constrained  
18 county as provided in subsection (1).

19       (5) The revenues received under this section may be  
20 used by a county for any public purpose, except that such  
21 revenues may not be used to pay debt service on bonds, notes,  
22 certificates of participation, or any other forms of  
23 indebtedness.

24  
25 (Redesignate subsequent sections.)

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27  
28 ===== T I T L E   A M E N D M E N T =====

29 And the title is amended as follows:

30       On page 1, lines 3-19, delete those lines

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1 and insert:

2 counties; amending s. 202.18, F.S.; providing  
3 for a distribution of communications services  
4 taxes to fiscally constrained counties;  
5 amending s. 218.65, F.S.; providing for a  
6 transitional emergency distribution from the  
7 Local Government Half-cent Sales Tax Clearing  
8 Trust Fund to certain fiscally constrained  
9 counties; revising criteria for receiving  
10 certain funds from the Local Government  
11 Half-cent Sales Tax Clearing Trust Fund;  
12 creating s. 218.67, F.S.; providing eligibility  
13 criteria to qualify as a fiscally constrained  
14 county; providing for the distribution of  
15 additional funds to certain fiscally  
16 constrained counties; providing for a phaseout  
17 period; providing for the use of funds;  
18 amending s. 985.2155, F.S.;

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