

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

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

7 (b) Sixty-three percent of the remainder shall be
8 allocated to the state and distributed pursuant to s.
9 212.20(6), except that the proceeds allocated pursuant to s.
10 212.20(6)(d)3. shall be prorated to the participating counties
11 in the same proportion as that month's collection of the taxes
12 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

13 (c)1. During each calendar year, the remaining portion
14 of such proceeds shall be transferred to the Local Government
15 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of
16 such proceeds ~~and~~ shall be allocated in the same proportion as
17 the allocation of total receipts of the half-cent sales tax
18 under s. 218.61 and the emergency distribution under s. 218.65
19 in the prior state fiscal year. Thirty percent of such
20 proceeds shall be distributed pursuant to s. 218.67.

21 2. The proportion of the proceeds allocated based on
22 the emergency distribution under s. 218.65 shall be
23 distributed pursuant to s. 218.65.

24 3. In each calendar year, the proportion of the
25 proceeds allocated based on the half-cent sales tax under s.
26 218.61 shall be allocated to each county in the same
27 proportion as the county's percentage of total sales tax
28 allocation for the prior state fiscal year and distributed
29 pursuant to s. 218.62.

30 4. The department shall distribute the appropriate
31 amount to each municipality and county each month at the same

1 time that local communications services taxes are distributed
2 pursuant to subsection (3).

3 Section 2. Section 218.65, Florida Statutes, is
4 amended to read:

5 218.65 Emergency distribution.--

6 (1) Each county government which meets the provisions
7 of subsection (2) or subsection ~~(8)~~~~(7)~~ and which participates
8 in the local government half-cent sales tax shall receive a
9 distribution from the Local Government Half-cent Sales Tax
10 Clearing Trust Fund in addition to its regular monthly
11 distribution as provided in this part.

12 (2) The Legislature hereby finds and declares that a
13 fiscal emergency exists in any county which meets the
14 following criteria ~~specified in paragraph (a), if applicable,~~
15 ~~and the criterion specified in paragraph (b):~~

16 (a) ~~If~~ The county has a population of 65,000 or less;
17 and above;

18 1. ~~In any year from 1977 to 1981, inclusive, the value~~
19 ~~of net new construction and additions placed on the tax roll~~
20 ~~for that year was less than 2 percent of the taxable value for~~
21 ~~school purposes on the roll for that year, exclusive of such~~
22 ~~net value; or~~

23 2. ~~The percentage increase in county taxable value~~
24 ~~from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than~~
25 ~~3 percent.~~

26 (b) The moneys distributed to the county government
27 pursuant to s. 218.62 for the prior fiscal year were less than
28 the current per capita limitation, based on the population of
29 that county.

30 (3) Qualification under this section shall be
31 determined annually at the start of the fiscal year. Emergency

1 and supplemental moneys shall be distributed monthly with
2 other moneys provided pursuant to this part.

3 (4) For the fiscal year beginning in 1988, the per
4 capita limitation shall be \$24.60. Thereafter, commencing with
5 the fiscal year which begins in 1989, this limitation shall be
6 adjusted annually for inflation. The annual adjustment to the
7 per capita limitation for each fiscal period shall be the
8 percentage change in the state and local government price
9 deflator for purchases of goods and services, all items, 1983
10 equals 100, or successor reports for the preceding calendar
11 year as initially reported by the United States Department of
12 Commerce, Bureau of Economic Analysis, as certified by the
13 Florida Consensus Estimating Conference.

14 (5) At the beginning of each fiscal year, the
15 Department of Revenue shall calculate a base allocation for
16 each eligible county equal to the difference between the
17 current per capita limitation times the county's population,
18 minus prior year ordinary distributions to the county pursuant
19 to ss. 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited
20 into the Local Government Half-cent Sales Tax Clearing Trust
21 Fund pursuant to s. 212.20(6)(d)4., excluding moneys
22 appropriated for supplemental distributions pursuant to
23 subsection~~(8)~~~~(7)~~, for the current year are less than or equal
24 to the sum of the base allocations, each eligible county shall
25 receive a share of the appropriated amount proportional to its
26 base allocation. If the deposited amount exceeds the sum of
27 the base allocations, each county shall receive its base
28 allocation, and the excess appropriated amount, less any
29 amounts distributed under subsection (6), shall be distributed
30 equally on a per capita basis among the eligible counties.
31

1 (6) If moneys deposited in the Local Government
2 Half-cent Sales Tax Clearing Trust Fund pursuant to s.
3 202.18(2)(c)1. exceed the amount necessary to provide the base
4 allocation to each eligible county, the moneys in the trust
5 fund may be used to provide a transitional distribution, as
6 specified in this subsection, to certain counties whose
7 population has increased. The transitional distribution shall
8 be made available to each county that qualified for a
9 distribution under subsection (2) in the prior year but does
10 not, because of the requirements of paragraph (2)(a), qualify
11 for a distribution in the current year. Beginning on July 1 of
12 the year following the year in which the county no longer
13 qualifies for a distribution under subsection (2), the county
14 shall receive two-thirds of the amount received in the prior
15 year, and beginning July 1 of the second year following the
16 year in which the county no longer qualifies for a
17 distribution under subsection (2), the county shall receive
18 one-third of the amount it received in the last year it
19 qualified for the distribution under subsection (2). If
20 insufficient moneys are available in the Local Government
21 Half-cent Sales Tax Clearing Trust Fund to fully provide such
22 a transitional distribution to each county that meets the
23 eligibility criteria in this section, each eligible county
24 shall receive a share of the available moneys proportional to
25 the amount it would have received had moneys been sufficient
26 to fully provide such a transitional distribution to each
27 eligible county.

28 ~~(7)(6)~~ There is hereby annually appropriated from the
29 Local Government Half-cent Sales Tax Clearing Trust Fund the
30 distribution provided in s. 212.20(6)(d)4. to be used for
31

1 emergency and supplemental distributions pursuant to this
2 section.

3 ~~(8)(7)~~(a) Any county the inmate population of which in
4 any year is greater than 7 percent of the total population of
5 the county is eligible for a supplemental distribution for
6 that year from funds expressly appropriated therefor. At the
7 beginning of each fiscal year, the Department of Revenue shall
8 calculate a supplemental allocation for each eligible county
9 equal to the current per capita limitation pursuant to
10 subsection (4) times the inmate population of the county. If
11 moneys appropriated for distribution pursuant to this section
12 for the current year are less than the sum of supplemental
13 allocations, each eligible county shall receive a share of the
14 appropriated amount proportional to its supplemental
15 allocation. Otherwise, each shall receive an amount equal to
16 its supplemental allocation.

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

18 1. "Inmate population" means the latest official state
19 estimate of the number of inmates and patients residing in
20 institutions operated by the Federal Government, the
21 Department of Corrections, or the Department of Children and
22 Family Services.

23 2. "Total population" includes inmate population and
24 noninmate population.

25 Section 3. Section 218.67, Florida Statutes, is
26 created to read:

27 218.67 Distribution for fiscally constrained
28 counties.--

29 (1) Each county for which the value of a mill will
30 raise no more than \$4 million in revenue, based on the taxable
31 value certified pursuant to s. 1011.62(4)(a)1.a., from the

1 previous July 1 shall be considered a fiscally constrained
2 county.

3 (2) Each fiscally constrained county government that
4 participates in the local government half-cent sales tax shall
5 be eligible to receive an additional distribution from the
6 Local Government Half-cent Sales Tax Clearing Trust Fund, as
7 provided in s. 212.20, in addition to its regular monthly
8 distribution provided under this part and any emergency or
9 supplemental distribution under s. 218.65.

10 (3) The amount to be distributed to each fiscally
11 constrained county shall be determined by the Department of
12 Revenue at the beginning of the fiscal year, using the prior
13 fiscal year's July 1 taxable value certified pursuant to s.
14 1011.62(4)(a)1.a., tax data, population as defined in s.
15 218.21, and millage rate levied for the prior fiscal year. The
16 amount distributed shall be allocated based upon the following
17 factors:

18 (a) The relative revenue-raising-capacity factor shall
19 be the ability of the eligible county to generate ad valorem
20 revenues from 1 mill of taxation on a per capita basis. A
21 county that raises no more than \$25 per capita from 1 mill
22 shall be assigned a value of 1; a county that raises more than
23 \$25 but no more than \$30 per capita from 1 mill shall be
24 assigned a value of 0.75; and a county that raises more than
25 \$30 but no more than \$50 per capita from 1 mill shall be
26 assigned a value of 0.5. No value shall be assigned to
27 counties that raise more than \$50 per capita from 1 mill of ad
28 valorem taxation.

29 (b) The local-effort factor shall be a measure of the
30 relative level of local effort of the eligible county as
31 indicated by the millage rate levied for the prior fiscal

1 year. The local-effort factor shall be the most recently
2 adopted countywide operating millage rate for each eligible
3 county multiplied by 0.1.

4 (c) Each eligible county's proportional allocation of
5 the total amount available to be distributed to all of the
6 eligible counties shall be in the same proportion as the sum
7 of the county's two factors is to the sum of the two factors
8 for all eligible counties. The counties that are eligible to
9 receive an allocation under this subsection and the amount
10 available to be distributed to such counties shall not include
11 counties participating in the phaseout period under subsection
12 (4) or the amounts they remain eligible to receive during the
13 phaseout.

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

29 (5) The revenues received under this section may be
30 used by a county for any public purpose, except that such
31 revenues may not be used to pay debt service on bonds, notes,

1 certificates of participation, or any other forms of
2 indebtedness.

3 Section 4. Paragraph (b) of subsection (2) of section
4 985.2155, Florida Statutes, is amended to read:

5 985.2155 Shared county and state responsibility for
6 juvenile detention.--

7 (2) As used in this section, the term:

8 (b) "Fiscally constrained county" means a county
9 ~~designated as a rural area of critical economic concern under~~
10 ~~s. 288.0656~~ for which the value of a mill in the county is no
11 more than ~~\$4\$3~~ million, based on the property valuations and
12 tax data annually published by the Department of Revenue under
13 s. 195.052.

14 Section 5. This act shall take effect July 1, 2006.

15
16 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
17 COMMITTEE SUBSTITUTE FOR
18 CS/Senate Bill 1612

19 The Committee Substitute for CS/SB 1612 replaces the funding
20 source for distributions to fiscally constrained counties. It
21 replaces general revenue, \$16.2 million that would otherwise
22 go to the state, with communications services taxes, from
23 direct-to-home satellite service, that are currently
24 distributed to counties and municipalities.

25 It requires that 30 percent of the proceeds from the
26 communications services tax, for direct-to-home satellite
27 service, which are deposited in the Local Government Half-cent
28 Sales Tax Clearing Trust Fund, will be distributed to fiscally
29 constrained counties. In fiscal year 2006-1007, this will
30 result in a distribution of \$16.7 million to such counties and
31 a commensurate decrease to counties and municipalities
generally.

It also specifies that the taxable values to be used in
calculating which counties are fiscally constrained are the
taxable values used for school purposes and calculated on the
prior July 1.

It further specifies that the population estimates to be used
in calculating which counties are fiscally constrained are the
local government estimates provided to the Governor by the
Office of Economic and Demographic Research each April 1,
which are used for revenue sharing-purposes.