

1 A bill to be entitled

2 An act relating to fiscally constrained counties; amending
3 s. 212.20, F.S.; providing for a distribution of tax
4 revenue to fiscally constrained counties; amending s.
5 218.65, F.S.; providing for a transitional emergency
6 distribution from the Local Government Half-cent Sales Tax
7 Clearing Trust Fund to certain fiscally constrained
8 counties; revising criteria for receiving certain funds
9 from the Local Government Half-cent Sales Tax Clearing
10 Trust Fund; creating s. 218.67, F.S.; providing
11 eligibility criteria to qualify as a fiscally constrained
12 county; providing for the distribution of additional funds
13 to certain fiscally constrained counties; providing for a
14 phaseout period; providing for the use of funds; amending
15 s. 288.1169, F.S.; correcting a cross-reference; amending
16 s. 985.2155, F.S.; revising the definition of the term
17 "fiscally constrained county" applicable to shared county
18 and state responsibility for juvenile detention; providing
19 an effective date.

20
21 Be It Enacted by the Legislature of the State of Florida:

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23 Section 1. Paragraph (d) of subsection (6) of section
24 212.20, Florida Statutes, is amended to read:

25 212.20 Funds collected, disposition; additional powers of
26 department; operational expense; refund of taxes adjudicated
27 unconstitutionally collected.--

28 (6) Distribution of all proceeds under this chapter and s.
 29 202.18(1)(b) and (2)(b) shall be as follows:

30 (d) The proceeds of all other taxes and fees imposed
 31 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 32 and (2)(b) shall be distributed as follows:

33 1. In any fiscal year, the greater of \$500 million, minus
 34 an amount equal to 4.6 percent of the proceeds of the taxes
 35 collected pursuant to chapter 201, or 5 percent of all other
 36 taxes and fees imposed pursuant to this chapter or remitted
 37 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 38 monthly installments into the General Revenue Fund.

39 2. Two-tenths of one percent shall be transferred to the
 40 Ecosystem Management and Restoration Trust Fund to be used for
 41 water quality improvement and water restoration projects.

42 3. After the distribution under subparagraphs 1. and 2.,
 43 8.814 percent of the amount remitted by a sales tax dealer
 44 located within a participating county pursuant to s. 218.61
 45 shall be transferred into the Local Government Half-cent Sales
 46 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
 47 be transferred pursuant to this subparagraph to the Local
 48 Government Half-cent Sales Tax Clearing Trust Fund shall be
 49 reduced by 0.1 percent, and the department shall distribute this
 50 amount to the Public Employees Relations Commission Trust Fund
 51 less \$5,000 each month, which shall be added to the amount
 52 calculated in subparagraph 4. and distributed accordingly.

53 4. After the distribution under subparagraphs 1., 2., and
 54 3., 0.095 percent of the available proceeds shall be transferred

55 | to the Local Government Half-cent Sales Tax Clearing Trust Fund
 56 | and distributed pursuant to s. 218.65.

57 | 5. After the distributions under subparagraphs 1., 2., 3.,
 58 | and 4., 2.0440 percent of the available proceeds ~~pursuant to~~
 59 | ~~this paragraph~~ shall be transferred monthly to the Revenue
 60 | Sharing Trust Fund for Counties pursuant to s. 218.215.

61 | 6. After the distributions under subparagraphs 1., 2., 3.,
 62 | and 4., 1.3409 percent of the available proceeds ~~pursuant to~~
 63 | ~~this paragraph~~ shall be transferred monthly to the Revenue
 64 | Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
 65 | the total revenue to be distributed pursuant to this
 66 | subparagraph is at least as great as the amount due from the
 67 | Revenue Sharing Trust Fund for Municipalities and the former
 68 | Municipal Financial Assistance Trust Fund in state fiscal year
 69 | 1999-2000, no municipality shall receive less than the amount
 70 | due from the Revenue Sharing Trust Fund for Municipalities and
 71 | the former Municipal Financial Assistance Trust Fund in state
 72 | fiscal year 1999-2000. If the total proceeds to be distributed
 73 | are less than the amount received in combination from the
 74 | Revenue Sharing Trust Fund for Municipalities and the former
 75 | Municipal Financial Assistance Trust Fund in state fiscal year
 76 | 1999-2000, each municipality shall receive an amount
 77 | proportionate to the amount it was due in state fiscal year
 78 | 1999-2000.

79 | 7. After the distributions under subparagraphs 1., 2., 3.,
 80 | and 4., 0.082 percent of the available proceeds shall be

81 transferred to the Local Government Half-cent Sales Tax Clearing
 82 Trust Fund and distributed pursuant to s. 218.67.

83 8.7. Of the remaining proceeds:

84 a. In each fiscal year, the sum of \$29,915,500 shall be
 85 divided into as many equal parts as there are counties in the
 86 state, and one part shall be distributed to each county. The
 87 distribution among the several counties shall begin each fiscal
 88 year on or before January 5th and shall continue monthly for a
 89 total of 4 months. If a local or special law required that any
 90 moneys accruing to a county in fiscal year 1999-2000 under the
 91 then-existing provisions of s. 550.135 be paid directly to the
 92 district school board, special district, or a municipal
 93 government, such payment shall continue until ~~such time that~~ the
 94 local or special law is amended or repealed. The state covenants
 95 with holders of bonds or other instruments of indebtedness
 96 issued by local governments, special districts, or district
 97 school boards prior to July 1, 2000, that it is not the intent
 98 of this subparagraph to adversely affect the rights of those
 99 holders or relieve local governments, special districts, or
 100 district school boards of the duty to meet their obligations as
 101 a result of previous pledges or assignments or trusts entered
 102 into which obligated funds received from the distribution to
 103 county governments under then-existing s. 550.135. This
 104 distribution specifically is in lieu of funds distributed under
 105 s. 550.135 prior to July 1, 2000.

106 b. The department shall distribute \$166,667 monthly
 107 pursuant to s. 288.1162 to each applicant that has been

108 certified as a "facility for a new professional sports
109 franchise" or a "facility for a retained professional sports
110 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
111 distributed monthly by the department to each applicant that has
112 been certified as a "facility for a retained spring training
113 franchise" pursuant to s. 288.1162; however, not more than
114 \$208,335 may be distributed monthly in the aggregate to all
115 certified facilities for a retained spring training franchise.
116 Distributions shall begin 60 days following such certification
117 and shall continue for not more than 30 years. Nothing contained
118 in this paragraph shall be construed to allow an applicant
119 certified pursuant to s. 288.1162 to receive more in
120 distributions than actually expended by the applicant for the
121 public purposes provided for in s. 288.1162(6). However, a
122 certified applicant is entitled to receive distributions up to
123 the maximum amount allowable and undistributed under this
124 section for additional renovations and improvements to the
125 facility for the franchise without additional certification.

126 c. Beginning 30 days after notice by the Office of
127 Tourism, Trade, and Economic Development to the Department of
128 Revenue that an applicant has been certified as the professional
129 golf hall of fame pursuant to s. 288.1168 and is open to the
130 public, \$166,667 shall be distributed monthly, for up to 300
131 months, to the applicant.

132 d. Beginning 30 days after notice by the Office of
133 Tourism, Trade, and Economic Development to the Department of
134 Revenue that the applicant has been certified as the

135 International Game Fish Association World Center facility
 136 pursuant to s. 288.1169, and the facility is open to the public,
 137 \$83,333 shall be distributed monthly, for up to 168 months, to
 138 the applicant. This distribution is subject to reduction
 139 pursuant to s. 288.1169. ~~A lump sum payment of \$999,996 shall be~~
 140 ~~made, after certification and before July 1, 2000.~~

141 ~~9.8.~~ All other proceeds shall remain with the General
 142 Revenue Fund.

143 Section 2. Section 218.65, Florida Statutes, is amended to
 144 read:

145 218.65 Emergency distribution.--

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

152 (2) The Legislature hereby finds and declares that a
 153 fiscal emergency exists in any county which meets the following
 154 ~~criteria specified in paragraph (a), if applicable, and the~~
 155 ~~riterion specified in paragraph (b):~~

156 (a) ~~If~~ The county has a population of 65,000 or less; and
 157 ~~above:~~

158 ~~1. In any year from 1977 to 1981, inclusive, the value of~~
 159 ~~net new construction and additions placed on the tax roll for~~
 160 ~~that year was less than 2 percent of the taxable value for~~

161 ~~school purposes on the roll for that year, exclusive of such net~~
162 ~~value; or~~

163 ~~2. The percentage increase in county taxable value from~~
164 ~~1979 to 1980, 1980 to 1981, or 1981 to 1982 was less than 3~~
165 ~~percent.~~

166 (b) The moneys distributed to the county government
167 pursuant to s. 218.62 for the prior fiscal year were less than
168 the current per capita limitation, based on the population of
169 that county.

170 (3) Qualification under this section shall be determined
171 annually at the start of the fiscal year. Emergency and
172 supplemental moneys shall be distributed monthly with other
173 moneys provided pursuant to this part.

174 (4) For the fiscal year beginning in 1988, the per capita
175 limitation shall be \$24.60. Thereafter, commencing with the
176 fiscal year which begins in 1989, this limitation shall be
177 adjusted annually for inflation. The annual adjustment to the
178 per capita limitation for each fiscal period shall be the
179 percentage change in the state and local government price
180 deflator for purchases of goods and services, all items, 1983
181 equals 100, or successor reports for the preceding calendar year
182 as initially reported by the United States Department of
183 Commerce, Bureau of Economic Analysis, as certified by the
184 Florida Consensus Estimating Conference.

185 (5) At the beginning of each fiscal year, the Department
186 of Revenue shall calculate a base allocation for each eligible
187 county equal to the difference between the current per capita

188 limitation times the county's population, minus prior year
 189 ordinary distributions to the county pursuant to ss.
 190 212.20(6)(d)3., 218.61, and 218.62. If moneys deposited into the
 191 Local Government Half-cent Sales Tax Clearing Trust Fund
 192 pursuant to s. 212.20(6)(d)4., excluding moneys appropriated for
 193 supplemental distributions pursuant to subsection (8) ~~(7)~~, for
 194 the current year are less than or equal to the sum of the base
 195 allocations, each eligible county shall receive a share of the
 196 appropriated amount proportional to its base allocation. If the
 197 deposited amount exceeds the sum of the base allocations, each
 198 county shall receive its base allocation, and the excess
 199 appropriated amount, less any amounts distributed under
 200 subsection (6), shall be distributed equally on a per capita
 201 basis among the eligible counties.

202 (6) If moneys deposited in the Local Government Half-cent
 203 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)4.
 204 exceed the amount necessary to provide the base allocation to
 205 each eligible county, the moneys in the trust fund may be used
 206 to provide a transitional distribution, as specified in this
 207 subsection, to certain counties whose population has increased.
 208 The transitional distribution shall be made available to each
 209 county that qualified for a distribution under subsection (2) in
 210 the prior year but does not, because of the requirements of
 211 paragraph (2)(a), qualify for a distribution in the current
 212 year. Beginning on July 1 of the year following the year in
 213 which the county no longer qualifies for a distribution under
 214 subsection (2), the county shall receive two-thirds of the

215 amount received in the prior year, and beginning July 1 of the
 216 second year following the year in which the county no longer
 217 qualifies for a distribution under subsection (2), the county
 218 shall receive one-third of the amount it received in the last
 219 year it qualified for the distribution under subsection (2). If
 220 insufficient moneys are available in the Local Government Half-
 221 cent Sales Tax Clearing Trust Fund to fully provide such a
 222 transitional distribution to each county that meets the
 223 eligibility criteria in this section, each eligible county shall
 224 receive a share of the available moneys proportional to the
 225 amount it would have received had moneys been sufficient to
 226 fully provide such a transitional distribution to each eligible
 227 county.

228 (7)~~(6)~~ There is hereby annually appropriated from the
 229 Local Government Half-cent Sales Tax Clearing Trust Fund the
 230 distribution provided in s. 212.20(6)(d)4. to be used for
 231 emergency and supplemental distributions pursuant to this
 232 section.

233 (8)~~(7)~~(a) Any county the inmate population of which in any
 234 year is greater than 7 percent of the total population of the
 235 county is eligible for a supplemental distribution for that year
 236 from funds expressly appropriated therefor. At the beginning of
 237 each fiscal year, the Department of Revenue shall calculate a
 238 supplemental allocation for each eligible county equal to the
 239 current per capita limitation pursuant to subsection (4) times
 240 the inmate population of the county. If moneys appropriated for
 241 distribution pursuant to this section for the current year are

242 less than the sum of supplemental allocations, each eligible
 243 county shall receive a share of the appropriated amount
 244 proportional to its supplemental allocation. Otherwise, each
 245 shall receive an amount equal to its supplemental allocation.

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

247 1. "Inmate population" means the latest official state
 248 estimate of the number of inmates and patients residing in
 249 institutions operated by the Federal Government, the Department
 250 of Corrections, or the Department of Children and Family
 251 Services.

252 2. "Total population" includes inmate population and
 253 noninmate population.

254 Section 3. Section 218.67, Florida Statutes, is created to
 255 read:

256 218.67 Distribution for fiscally constrained counties.--

257 (1) Each county that is within a rural area of critical
 258 economic concern as designated by the Governor pursuant to s.
 259 288.0656 or each county for which the value of a mill will raise
 260 no more than \$5 million in revenue, based on the certified
 261 school taxable value from the previous July 1, shall be
 262 considered a fiscally constrained county.

263 (2) Each fiscally constrained county government that
 264 participates in the local government half-cent sales tax shall
 265 be eligible to receive an additional distribution from the Local
 266 Government Half-cent Sales Tax Clearing Trust Fund, as provided
 267 in s. 212.20, in addition to its regular monthly distribution

268 provided under this part and any emergency or supplemental
269 distribution under s. 218.65.

270 (3) The amount to be distributed to each fiscally
271 constrained county shall be determined by the Department of
272 Revenue at the beginning of the fiscal year, using the prior
273 fiscal year's July 1 certified school taxable value, tax data,
274 and population as defined in s. 218.21, and the millage rate
275 levied for the prior fiscal year. The amount distributed shall
276 be allocated based upon the following factors:

277 (a) The relative revenue-raising-capacity factor shall be
278 the ability of the eligible county to generate ad valorem
279 revenues from 1 mill of taxation on a per capita basis. A county
280 that raises no more than \$25 per capita from 1 mill shall be
281 assigned a value of 1; a county that raises more than \$25 but no
282 more than \$30 per capita from 1 mill shall be assigned a value
283 of 0.75; and a county that raises more than \$30 but no more than
284 \$50 per capita from 1 mill shall be assigned a value of 0.5. No
285 value shall be assigned to counties that raise more than \$50 per
286 capita from 1 mill of ad valorem taxation.

287 (b) The local-effort factor shall be a measure of the
288 relative level of local effort of the eligible county as
289 indicated by the millage rate levied for the prior fiscal year.
290 The local-effort factor shall be the most recently adopted
291 countywide operating millage rate for each eligible county
292 multiplied by 0.1.

293 (c) Each eligible county's proportional allocation of the
294 total amount available to be distributed to all of the eligible

295 counties shall be in the same proportion as the sum of the
296 county's two factors is to the sum of the two factors for all
297 eligible counties. The counties that are eligible to receive an
298 allocation under this subsection and the amount available to be
299 distributed to such counties shall not include counties
300 participating in the phaseout period under subsection (4) or the
301 amounts they remain eligible to receive during the phaseout.

302 (4) For those counties that no longer qualify under the
303 requirements of subsection (1) after the effective date of this
304 act, there shall be a 2-year phaseout period. Beginning on July
305 1 of the year following the year in which the value of a mill
306 for that county exceeds \$5 million in revenue, the county shall
307 receive two-thirds of the amount received in the prior year, and
308 beginning on July 1 of the second year following the year in
309 which the value of a mill for that county exceeds \$5 million in
310 revenue, the county shall receive one-third of the amount
311 received in the last year that the county qualified as a
312 fiscally constrained county. Following the 2-year phaseout
313 period, the county shall no longer be eligible to receive any
314 distributions under this section unless the county can be
315 considered a fiscally constrained county as provided in
316 subsection (1).

317 (5) The revenues received under this section may be used
318 by a county for any public purpose, except that such revenues
319 may not be used to pay debt service on bonds, notes,
320 certificates of participation, or any other forms of
321 indebtedness.

322 Section 4. Subsection (6) of section 288.1169, Florida
 323 Statutes, is amended to read:

324 288.1169 International Game Fish Association World Center
 325 facility.--

326 (6) The Department of Commerce must recertify every 10
 327 years that the facility is open, that the International Game
 328 Fish Association World Center continues to be the only
 329 international administrative headquarters, fishing museum, and
 330 Hall of Fame in the United States recognized by the
 331 International Game Fish Association, and that the project is
 332 meeting the minimum projections for attendance or sales tax
 333 revenues as required at the time of original certification. If
 334 the facility is not recertified during this 10-year review as
 335 meeting the minimum projections, then funding will be abated
 336 until certification criteria are met. If the project fails to
 337 generate \$1 million of annual revenues pursuant to paragraph
 338 (2)(e), the distribution of revenues pursuant to s.
 339 212.20(6)(d)8.d. ~~212.20(6)(d)7.d.~~ shall be reduced to an amount
 340 equal to \$83,333 multiplied by a fraction, the numerator of
 341 which is the actual revenues generated and the denominator of
 342 which is \$1 million. Such reduction shall remain in effect until
 343 revenues generated by the project in a 12-month period equal or
 344 exceed \$1 million.

345 Section 5. Paragraph (b) of subsection (2) of section
 346 985.2155, Florida Statutes, is amended to read:

347 985.2155 Shared county and state responsibility for
 348 juvenile detention.--

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

350 (b) "Fiscally constrained county" means a county that is
351 within designated as a rural area of critical economic concern
352 as designated by the Governor pursuant to ~~under~~ s. 288.0656 or
353 each county for which the value of a mill will raise in the
354 ~~county is~~ no more than \$5 ~~\$3~~ million in revenue, based on the
355 certified school taxable value from the previous July 1 ~~property~~
356 ~~valuations and tax data annually published by the Department of~~
357 ~~Revenue under s. 195.052.~~

358 Section 6. This act shall take effect July 1, 2006.