

FOR CONSIDERATION By the Committee on Government Efficiency  
Appropriations

593-475-06

1                                   A bill to be entitled  
2                   An act relating to the tax on sales, use, and  
3                   other transactions; amending s. 212.20, F.S.;  
4                   changing the percentages for distributing taxes  
5                   and fees imposed under ch. 212, F.S., and a  
6                   portion of the communications services tax;  
7                   removing an obsolete provision; amending ss.  
8                   202.18 and 218.65, F.S.; conforming  
9                   cross-references; providing an effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13                   Section 1. Paragraph (d) of subsection (6) of section  
14 212.20, Florida Statutes, is amended to read:

15                   212.20 Funds collected, disposition; additional powers  
16 of department; operational expense; refund of taxes  
17 adjudicated unconstitutionally collected.--

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

20                   (d) The proceeds of all other taxes and fees imposed  
21 pursuant to this chapter or remitted pursuant to s.  
22 202.18(1)(b) and (2)(b) shall be distributed as follows:

23                   ~~1. In any fiscal year, the greater of \$500 million,~~  
24 ~~minus an amount equal to 4.6 percent of the proceeds of the~~  
25 ~~taxes collected pursuant to chapter 201, or 5 percent of all~~  
26 ~~other taxes and fees imposed pursuant to this chapter or~~  
27 ~~remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be~~  
28 ~~deposited in monthly installments into the General Revenue~~  
29 ~~Fund.~~

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1           ~~1.2.~~ Two-tenths of one percent shall be transferred to  
2 the Ecosystem Management and Restoration Trust Fund to be used  
3 for water quality improvement and water restoration projects.

4           ~~2.3.~~ Seven and seven hundred ninety-seven thousandths  
5 percent ~~After the distribution under subparagraphs 1. and 2.,~~  
6 ~~8.814 percent~~ of the amount remitted by a sales tax dealer  
7 located within a participating county pursuant to s. 218.61  
8 shall be transferred into the Local Government Half-cent Sales  
9 Tax Clearing Trust Fund.

10           3. Seven thousandths percent shall be transferred  
11 ~~Beginning July 1, 2003, the amount to be transferred pursuant~~  
12 ~~to this subparagraph~~ to the Local Government Half-cent Sales  
13 Tax Clearing Trust Fund ~~shall be reduced by 0.1 percent,~~ and  
14 the department shall distribute this amount to the Public  
15 Employees Relations Commission Trust Fund ~~less \$5,000 each~~  
16 ~~month, which shall be added to the amount calculated in~~  
17 ~~subparagraph 4. and distributed accordingly.~~

18           4. Eighty-three thousandths percent ~~After the~~  
19 ~~distribution under subparagraphs 1., 2., and 3., 0.095 percent~~  
20 shall be transferred to the Local Government Half-cent Sales  
21 Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

22           5. One and seven hundred seventy-seven thousandths  
23 percent ~~After the distributions under subparagraphs 1., 2.,~~  
24 ~~3., and 4., 2.0440 percent of the available proceeds pursuant~~  
25 ~~to this paragraph~~ shall be transferred monthly to the Revenue  
26 Sharing Trust Fund for Counties pursuant to s. 218.215.

27           6. One and one hundred sixty-five thousandths percent  
28 ~~After the distributions under subparagraphs 1., 2., 3., and~~  
29 ~~4., 1.3409 percent of the available proceeds pursuant to this~~  
30 ~~paragraph~~ shall be transferred monthly to the Revenue Sharing  
31 Trust Fund for Municipalities pursuant to s. 218.215. If the

1 total revenue to be distributed pursuant to this subparagraph  
2 is at least as great as the amount due from the Revenue  
3 Sharing Trust Fund for Municipalities and the former Municipal  
4 Financial Assistance Trust Fund in state fiscal year  
5 1999-2000, no municipality shall receive less than the amount  
6 due from the Revenue Sharing Trust Fund for Municipalities and  
7 the former Municipal Financial Assistance Trust Fund in state  
8 fiscal year 1999-2000. If the total proceeds to be distributed  
9 are less than the amount received in combination from the  
10 Revenue Sharing Trust Fund for Municipalities and the former  
11 Municipal Financial Assistance Trust Fund in state fiscal year  
12 1999-2000, each municipality shall receive an amount  
13 proportionate to the amount it was due in state fiscal year  
14 1999-2000.

15 7. Of the remaining proceeds:

16 a. In each fiscal year, the sum of \$29,915,500 shall  
17 be divided into as many equal parts as there are counties in  
18 the state, and one part shall be distributed to each county.  
19 The distribution among the several counties shall begin each  
20 fiscal year on or before January 5th and shall continue  
21 monthly for a total of 4 months. If a local or special law  
22 required that any moneys accruing to a county in fiscal year  
23 1999-2000 under the then-existing provisions of s. 550.135 be  
24 paid directly to the district school board, special district,  
25 or a municipal government, such payment shall continue until  
26 such time that the local or special law is amended or  
27 repealed. The state covenants with holders of bonds or other  
28 instruments of indebtedness issued by local governments,  
29 special districts, or district school boards prior to July 1,  
30 2000, that it is not the intent of this subparagraph to  
31 adversely affect the rights of those holders or relieve local

1 governments, special districts, or district school boards of  
2 the duty to meet their obligations as a result of previous  
3 pledges or assignments or trusts entered into which obligated  
4 funds received from the distribution to county governments  
5 under then-existing s. 550.135. This distribution  
6 specifically is in lieu of funds distributed under s. 550.135  
7 prior to July 1, 2000.

8           b. The department shall distribute \$166,667 monthly  
9 pursuant to s. 288.1162 to each applicant that has been  
10 certified as a "facility for a new professional sports  
11 franchise" or a "facility for a retained professional sports  
12 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
13 distributed monthly by the department to each applicant that  
14 has been certified as a "facility for a retained spring  
15 training franchise" pursuant to s. 288.1162; however, not more  
16 than \$208,335 may be distributed monthly in the aggregate to  
17 all certified facilities for a retained spring training  
18 franchise. Distributions shall begin 60 days following such  
19 certification and shall continue for not more than 30 years.  
20 Nothing contained in this paragraph shall be construed to  
21 allow an applicant certified pursuant to s. 288.1162 to  
22 receive more in distributions than actually expended by the  
23 applicant for the public purposes provided for in s.  
24 288.1162(6). However, a certified applicant is entitled to  
25 receive distributions up to the maximum amount allowable and  
26 undistributed under this section for additional renovations  
27 and improvements to the facility for the franchise without  
28 additional certification.

29           c. Beginning 30 days after notice by the Office of  
30 Tourism, Trade, and Economic Development to the Department of  
31 Revenue that an applicant has been certified as the

1 professional golf hall of fame pursuant to s. 288.1168 and is  
2 open to the public, \$166,667 shall be distributed monthly, for  
3 up to 300 months, to the applicant.

4 d. Beginning 30 days after notice by the Office of  
5 Tourism, Trade, and Economic Development to the Department of  
6 Revenue that the applicant has been certified as the  
7 International Game Fish Association World Center facility  
8 pursuant to s. 288.1169, and the facility is open to the  
9 public, \$83,333 shall be distributed monthly, for up to 168  
10 months, to the applicant. This distribution is subject to  
11 reduction pursuant to s. 288.1169. ~~A lump sum payment of~~  
12 ~~\$999,996 shall be made, after certification and before July 1,~~  
13 ~~2000.~~

14 8. All other proceeds shall remain with the General  
15 Revenue Fund.

16 Section 2. Paragraph (b) of subsection (2) of section  
17 202.18, Florida Statutes, is amended to read:

18 202.18 Allocation and disposition of tax  
19 proceeds.--The proceeds of the communications services taxes  
20 remitted under this chapter shall be treated as follows:

21 (2) The proceeds of the taxes remitted under s.  
22 202.12(1)(b) shall be divided as follows:

23 (b) Sixty-three percent of the remainder shall be  
24 allocated to the state and distributed pursuant to s.  
25 212.20(6), except that the proceeds allocated pursuant to s.  
26 212.20(6)(d)2. ~~s. 212.20(6)(d)3.~~ shall be prorated to the  
27 participating counties in the same proportion as that month's  
28 collection of the taxes and fees imposed pursuant to chapter  
29 212 and paragraph (1)(b).

30 Section 3. Subsection (5) of section 218.65, Florida  
31 Statutes, is amended to read:

1 218.65 Emergency distribution.--  
2 (5) At the beginning of each fiscal year, the  
3 Department of Revenue shall calculate a base allocation for  
4 each eligible county equal to the difference between the  
5 current per capita limitation times the county's population,  
6 minus prior year ordinary distributions to the county pursuant  
7 to ss. 212.20(6)(d)2. ~~212.20(6)(d)3.~~, 218.61, and 218.62. If  
8 moneys deposited into the Local Government Half-cent Sales Tax  
9 Clearing Trust Fund pursuant to s. 212.20(6)(d)3. ~~s.~~  
10 ~~212.20(6)(d)4.~~, excluding moneys appropriated for supplemental  
11 distributions pursuant to subsection (7), for the current year  
12 are less than or equal to the sum of the base allocations,  
13 each eligible county shall receive a share of the appropriated  
14 amount proportional to its base allocation. If the deposited  
15 amount exceeds the sum of the base allocations, each county  
16 shall receive its base allocation, and the excess appropriated  
17 amount shall be distributed equally on a per capita basis  
18 among the eligible counties.

19 Section 4. This act shall take effect July 1, 2006.  
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22 SENATE SUMMARY

23 Revises the distribution percentages for the sales and  
24 use tax and a portion of the tax on communications  
25 services.  
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