

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

9
 10 Be It Enacted by the Legislature of the State of Florida:

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

14 212.20 Funds collected, disposition; additional powers of
 15 department; operational expense; refund of taxes adjudicated
 16 unconstitutionally collected.--

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

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

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

28 ~~1.2.~~ Two-tenths of one percent shall be transferred to the
 29 Ecosystem Management and Restoration Trust Fund to be used for
 30 water quality improvement and water restoration projects.

31 ~~2.3.~~ Seven and seven hundred ninety-seven thousandths
 32 ~~After the distribution under subparagraphs 1. and 2., 8.814~~
 33 percent of the amount remitted by a sales tax dealer located
 34 within a participating county pursuant to s. 218.61 shall be
 35 transferred into the Local Government Half-cent Sales Tax
 36 Clearing Trust Fund.

37 3. Seven thousandths percent shall be ~~Beginning July 1,~~
 38 ~~2003, the amount to be transferred pursuant to this subparagraph~~
 39 to the Local Government Half-cent Sales Tax Clearing Trust Fund
 40 ~~shall be reduced by 0.1 percent,~~ and the department shall
 41 distribute this amount to the Public Employees Relations
 42 Commission Trust Fund ~~less \$5,000 each month, which shall be~~
 43 ~~added to the amount calculated in subparagraph 4. and~~
 44 ~~distributed accordingly.~~

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

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

54 6. One and one hundred sixty-five thousandths ~~After the~~
 55 ~~distributions under subparagraphs 1., 2., 3., and 4., 1.3409~~

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56 | ~~percent of the available proceeds pursuant to this paragraph~~
57 | shall be transferred monthly to the Revenue Sharing Trust Fund
58 | for Municipalities pursuant to s. 218.215. If the total revenue
59 | to be distributed pursuant to this subparagraph is at least as
60 | great as the amount due from the Revenue Sharing Trust Fund for
61 | Municipalities and the former Municipal Financial Assistance
62 | Trust Fund in state fiscal year 1999-2000, no municipality shall
63 | receive less than the amount due from the Revenue Sharing Trust
64 | Fund for Municipalities and the former Municipal Financial
65 | Assistance Trust Fund in state fiscal year 1999-2000. If the
66 | total proceeds to be distributed are less than the amount
67 | received in combination from the Revenue Sharing Trust Fund for
68 | Municipalities and the former Municipal Financial Assistance
69 | Trust Fund in state fiscal year 1999-2000, each municipality
70 | shall receive an amount proportionate to the amount it was due
71 | in state fiscal year 1999-2000.

72 | 7. Of the remaining proceeds:

73 | a. In each fiscal year, the sum of \$29,915,500 shall be
74 | divided into as many equal parts as there are counties in the
75 | state, and one part shall be distributed to each county. The
76 | distribution among the several counties shall begin each fiscal
77 | year on or before January 5th and shall continue monthly for a
78 | total of 4 months. If a local or special law required that any
79 | moneys accruing to a county in fiscal year 1999-2000 under the
80 | then-existing provisions of s. 550.135 be paid directly to the
81 | district school board, special district, or a municipal
82 | government, such payment shall continue until such time that the
83 | local or special law is amended or repealed. The state covenants

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84 with holders of bonds or other instruments of indebtedness
85 issued by local governments, special districts, or district
86 school boards prior to July 1, 2000, that it is not the intent
87 of this subparagraph to adversely affect the rights of those
88 holders or relieve local governments, special districts, or
89 district school boards of the duty to meet their obligations as
90 a result of previous pledges or assignments or trusts entered
91 into which obligated funds received from the distribution to
92 county governments under then-existing s. 550.135. This
93 distribution specifically is in lieu of funds distributed under
94 s. 550.135 prior to July 1, 2000.

95 b. The department shall distribute \$166,667 monthly
96 pursuant to s. 288.1162 to each applicant that has been
97 certified as a "facility for a new professional sports
98 franchise" or a "facility for a retained professional sports
99 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
100 distributed monthly by the department to each applicant that has
101 been certified as a "facility for a retained spring training
102 franchise" pursuant to s. 288.1162; however, not more than
103 \$208,335 may be distributed monthly in the aggregate to all
104 certified facilities for a retained spring training franchise.
105 Distributions shall begin 60 days following such certification
106 and shall continue for not more than 30 years. Nothing contained
107 in this paragraph shall be construed to allow an applicant
108 certified pursuant to s. 288.1162 to receive more in
109 distributions than actually expended by the applicant for the
110 public purposes provided for in s. 288.1162(6). However, a
111 certified applicant is entitled to receive distributions up to

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112 the maximum amount allowable and undistributed under this
 113 section for additional renovations and improvements to the
 114 facility for the franchise without additional certification.

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

121 d. Beginning 30 days after notice by the Office of
 122 Tourism, Trade, and Economic Development to the Department of
 123 Revenue that the applicant has been certified as the
 124 International Game Fish Association World Center facility
 125 pursuant to s. 288.1169, and the facility is open to the public,
 126 \$83,333 shall be distributed monthly, for up to 168 months, to
 127 the applicant. This distribution is subject to reduction
 128 pursuant to s. 288.1169. ~~A lump sum payment of \$999,996 shall be~~
 129 ~~made, after certification and before July 1, 2000.~~

130 8. All other proceeds shall remain with the General
 131 Revenue Fund.

132 Section 2. Paragraph (b) of subsection (2) of section
 133 202.18, Florida Statutes, is amended to read:

134 202.18 Allocation and disposition of tax proceeds.--The
 135 proceeds of the communications services taxes remitted under
 136 this chapter shall be treated as follows:

137 (2) The proceeds of the taxes remitted under s.
 138 202.12(1)(b) shall be divided as follows:

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139 (b) Sixty-three percent of the remainder shall be
 140 allocated to the state and distributed pursuant to s. 212.20(6),
 141 except that the proceeds allocated pursuant to s.
 142 212.20(6)(d)2.3- shall be prorated to the participating counties
 143 in the same proportion as that month's collection of the taxes
 144 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

145 Section 3. Subsections (5) and (6) of section 218.65,
 146 Florida Statutes, are amended to read:

147 218.65 Emergency distribution.--

148 (5) At the beginning of each fiscal year, the Department
 149 of Revenue shall calculate a base allocation for each eligible
 150 county equal to the difference between the current per capita
 151 limitation times the county's population, minus prior year
 152 ordinary distributions to the county pursuant to ss.
 153 212.20(6)(d)2.3-, 218.61, and 218.62. If moneys deposited into
 154 the Local Government Half-cent Sales Tax Clearing Trust Fund
 155 pursuant to s. 212.20(6)(d)3.4-, excluding moneys appropriated
 156 for supplemental distributions pursuant to subsection (7), for
 157 the current year are less than or equal to the sum of the base
 158 allocations, each eligible county shall receive a share of the
 159 appropriated amount proportional to its base allocation. If the
 160 deposited amount exceeds the sum of the base allocations, each
 161 county shall receive its base allocation, and the excess
 162 appropriated amount shall be distributed equally on a per capita
 163 basis among the eligible counties.

164 (6) There is hereby annually appropriated from the Local
 165 Government Half-cent Sales Tax Clearing Trust Fund the
 166 distribution provided in s. 212.20(6)(d)3.4- to be used for

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167 | emergency and supplemental distributions pursuant to this
168 | section.

169 | Section 4. This act shall take effect July 1, 2006.