

1 A bill to be entitled
 2 An act relating to fiscally constrained counties; amending
 3 s. 202.18, F.S.; deleting provisions for distributing a
 4 portion of communications services tax revenues to
 5 fiscally constrained counties; amending s. 212.20, F.S.;
 6 providing for distribution of certain sales and use tax
 7 revenues to fiscally constrained counties; amending s.
 8 218.67, F.S., to conform; amending s. 288.1169, F.S.;
 9 correcting a cross-reference; 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. Subsection (2) of section 202.18, Florida
 14 Statutes, is amended to read:

15 202.18 Allocation and disposition of tax proceeds.--The
 16 proceeds of the communications services taxes remitted under
 17 this chapter shall be treated as follows:

18 (2) The proceeds of the taxes remitted under s.
 19 202.12(1)(b) shall be divided as follows:

20 (a) The portion of such proceeds which constitutes gross
 21 receipts taxes, imposed at the rate prescribed in chapter 203,
 22 shall be deposited as provided by law and in accordance with s.
 23 9, Art. XII of the State Constitution.

24 (b) Sixty-three percent of the remainder shall be
 25 allocated to the state and distributed pursuant to s. 212.20(6),
 26 except that the proceeds allocated pursuant to s. 212.20(6)(d)3.
 27 shall be prorated to the participating counties in the same

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28 proportion as that month's collection of the taxes and fees
29 imposed pursuant to chapter 212 and paragraph (1)(b).

30 (c)1. During each calendar year, the remaining portion of
31 such proceeds shall be transferred to the Local Government Half-
32 cent Sales Tax Clearing Trust Fund and. ~~Seventy percent of such~~
33 ~~proceeds~~ shall be allocated in the same proportion as the
34 allocation of total receipts of the half-cent sales tax under s.
35 218.61 and the emergency distribution under s. 218.65 in the
36 prior state fiscal year. ~~Thirty percent of such proceeds shall~~
37 ~~be distributed pursuant to s. 218.67.~~

38 2. The proportion of the proceeds allocated based on the
39 emergency distribution under s. 218.65 shall be distributed
40 pursuant to s. 218.65.

41 3. In each calendar year, the proportion of the proceeds
42 allocated based on the half-cent sales tax under s. 218.61 shall
43 be allocated to each county in the same proportion as the
44 county's percentage of total sales tax allocation for the prior
45 state fiscal year and distributed pursuant to s. 218.62.

46 4. The department shall distribute the appropriate amount
47 to each municipality and county each month at the same time that
48 local communications services taxes are distributed pursuant to
49 subsection (3).

50 Section 2. Paragraph (d) of subsection (6) of section
51 212.20, Florida Statutes, is amended to read:

52 212.20 Funds collected, disposition; additional powers of
53 department; operational expense; refund of taxes adjudicated
54 unconstitutionally collected.--

55 (6) Distribution of all proceeds under this chapter and s.
56 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

69 3. After the distribution under subparagraphs 1. and 2.,
70 8.814 percent of the amount remitted by a sales tax dealer
71 located within a participating county pursuant to s. 218.61
72 shall be transferred into the Local Government Half-cent Sales
73 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
74 be transferred pursuant to this subparagraph to the Local
75 Government Half-cent Sales Tax Clearing Trust Fund shall be
76 reduced by 0.1 percent, and the department shall distribute this
77 amount to the Public Employees Relations Commission Trust Fund
78 less \$5,000 each month, which shall be added to the amount
79 calculated in subparagraph 4. and distributed accordingly.

80 4. After the distribution under subparagraphs 1., 2., and
81 3., 0.095 percent of the available proceeds shall be transferred

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82 to the Local Government Half-cent Sales Tax Clearing Trust Fund
83 and distributed pursuant to s. 218.65.

84 5. After the distributions under subparagraphs 1., 2., 3.,
85 and 4., 2.0440 percent of the available proceeds ~~pursuant to~~
86 ~~this paragraph~~ shall be transferred monthly to the Revenue
87 Sharing Trust Fund for Counties pursuant to s. 218.215.

88 6. After the distributions under subparagraphs 1., 2., 3.,
89 and 4., 1.3409 percent of the available proceeds ~~pursuant to~~
90 ~~this paragraph~~ shall be transferred monthly to the Revenue
91 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
92 the total revenue to be distributed pursuant to this
93 subparagraph is at least as great as the amount due from the
94 Revenue Sharing Trust Fund for Municipalities and the former
95 Municipal Financial Assistance Trust Fund in state fiscal year
96 1999-2000, no municipality shall receive less than the amount
97 due from the Revenue Sharing Trust Fund for Municipalities and
98 the former Municipal Financial Assistance Trust Fund in state
99 fiscal year 1999-2000. If the total proceeds to be distributed
100 are less than the amount received in combination from the
101 Revenue Sharing Trust Fund for Municipalities and the former
102 Municipal Financial Assistance Trust Fund in state fiscal year
103 1999-2000, each municipality shall receive an amount
104 proportionate to the amount it was due in state fiscal year
105 1999-2000.

106 7. After the distributions under subparagraphs 1., 2., 3.,
107 and 4., 0.082 percent of the available proceeds shall be
108 transferred to the Local Government Half-cent Sales Tax Clearing
109 Trust Fund and distributed pursuant to s. 218.67.

110 8.7. Of the remaining proceeds:

111 a. In each fiscal year, the sum of \$29,915,500 shall be

112 divided into as many equal parts as there are counties in the

113 state, and one part shall be distributed to each county. The

114 distribution among the several counties shall begin each fiscal

115 year on or before January 5th and shall continue monthly for a

116 total of 4 months. If a local or special law required that any

117 moneys accruing to a county in fiscal year 1999-2000 under the

118 then-existing provisions of s. 550.135 be paid directly to the

119 district school board, special district, or a municipal

120 government, such payment shall continue until ~~such time that~~ the

121 local or special law is amended or repealed. The state covenants

122 with holders of bonds or other instruments of indebtedness

123 issued by local governments, special districts, or district

124 school boards prior to July 1, 2000, that it is not the intent

125 of this subparagraph to adversely affect the rights of those

126 holders or relieve local governments, special districts, or

127 district school boards of the duty to meet their obligations as

128 a result of previous pledges or assignments or trusts entered

129 into which obligated funds received from the distribution to

130 county governments under then-existing s. 550.135. This

131 distribution specifically is in lieu of funds distributed under

132 s. 550.135 prior to July 1, 2000.

133 b. The department shall distribute \$166,667 monthly

134 pursuant to s. 288.1162 to each applicant that has been

135 certified as a "facility for a new professional sports

136 franchise" or a "facility for a retained professional sports

137 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be

138 distributed monthly by the department to each applicant that has
 139 been certified as a "facility for a retained spring training
 140 franchise" pursuant to s. 288.1162; however, not more than
 141 \$416,670 may be distributed monthly in the aggregate to all
 142 certified facilities for a retained spring training franchise.
 143 Distributions shall begin 60 days following such certification
 144 and shall continue for not more than 30 years. Nothing contained
 145 in this paragraph shall be construed to allow an applicant
 146 certified pursuant to s. 288.1162 to receive more in
 147 distributions than actually expended by the applicant for the
 148 public purposes provided for in s. 288.1162(6).

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

155 d. Beginning 30 days after notice by the Office of
 156 Tourism, Trade, and Economic Development to the Department of
 157 Revenue that the applicant has been certified as the
 158 International Game Fish Association World Center facility
 159 pursuant to s. 288.1169, and the facility is open to the public,
 160 \$83,333 shall be distributed monthly, for up to 168 months, to
 161 the applicant. This distribution is subject to reduction
 162 pursuant to s. 288.1169. ~~A lump sum payment of \$999,996 shall be~~
 163 ~~made, after certification and before July 1, 2000.~~

164 9.8- All other proceeds shall remain with the General
 165 Revenue Fund.

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166 Section 3. Subsection (2) of section 218.67, Florida
 167 Statutes, is amended to read:

168 218.67 Distribution for fiscally constrained counties.--

169 (2) Each fiscally constrained county government that
 170 participates in the local government half-cent sales tax shall
 171 be eligible to receive an additional distribution from the Local
 172 Government Half-cent Sales Tax Clearing Trust Fund, as provided
 173 in s. 212.20 ~~202.18(2)(c)1.~~, in addition to its regular monthly
 174 distribution provided under this part and any emergency or
 175 supplemental distribution under s. 218.65.

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

178 288.1169 International Game Fish Association World Center
 179 facility.--

180 (6) The Department of Commerce must recertify every 10
 181 years that the facility is open, that the International Game
 182 Fish Association World Center continues to be the only
 183 international administrative headquarters, fishing museum, and
 184 Hall of Fame in the United States recognized by the
 185 International Game Fish Association, and that the project is
 186 meeting the minimum projections for attendance or sales tax
 187 revenues as required at the time of original certification. If
 188 the facility is not recertified during this 10-year review as
 189 meeting the minimum projections, then funding will be abated
 190 until certification criteria are met. If the project fails to
 191 generate \$1 million of annual revenues pursuant to paragraph
 192 (2)(e), the distribution of revenues pursuant to s.
 193 212.20(6)(d)8.d. ~~212.20(6)(d)7.d.~~ shall be reduced to an amount

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194 equal to \$83,333 multiplied by a fraction, the numerator of
195 which is the actual revenues generated and the denominator of
196 which is \$1 million. Such reduction shall remain in effect until
197 revenues generated by the project in a 12-month period equal or
198 exceed \$1 million.

199 Section 5. This act shall take effect July 1, 2007.