

By Senator Baker

20-1486-07

See HB

1                                   A bill to be entitled

2           An act relating to fiscally constrained

3           counties; amending s. 202.18, F.S.; deleting

4           provisions for distributing a portion of

5           communications services tax revenues to

6           fiscally constrained counties; amending s.

7           212.20, F.S.; providing for distribution of

8           certain sales and use tax revenues to fiscally

9           constrained counties; amending s. 218.67, F.S.,

10          to conform; amending s. 288.1169, F.S.;

11          conforming a cross-reference; providing an

12          effective date.

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

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16           Section 1. Subsection (2) of section 202.18, Florida

17 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           (a) The portion of such proceeds which constitutes

24 gross receipts taxes, imposed at the rate prescribed in

25 chapter 203, shall be deposited as provided by law and in

26 accordance with s. 9, Art. XII of the State Constitution.

27           (b) Sixty-three percent of the remainder shall be

28 allocated to the state and distributed pursuant to s.

29 212.20(6), except that the proceeds allocated pursuant to s.

30 212.20(6)(d)3. shall be prorated to the participating counties

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

3 (c)1. During each calendar year, the remaining portion  
4 of such proceeds shall be transferred to the Local Government  
5 Half-cent Sales Tax Clearing Trust Fund and. ~~Seventy percent~~  
6 ~~of such proceeds~~ shall be allocated in the same proportion as  
7 the allocation of total receipts of the half-cent sales tax  
8 under s. 218.61 and the emergency distribution under s. 218.65  
9 in the prior state fiscal year. ~~Thirty percent of such~~  
10 ~~proceeds shall be distributed pursuant to s. 218.67.~~

11 2. The proportion of the proceeds allocated based on  
12 the emergency distribution under s. 218.65 shall be  
13 distributed pursuant to s. 218.65.

14 3. In each calendar year, the proportion of the  
15 proceeds allocated based on the half-cent sales tax under s.  
16 218.61 shall be allocated to each county in the same  
17 proportion as the county's percentage of total sales tax  
18 allocation for the prior state fiscal year and distributed  
19 pursuant to s. 218.62.

20 4. The department shall distribute the appropriate  
21 amount to each municipality and county each month at the same  
22 time that local communications services taxes are distributed  
23 pursuant to subsection (3).

24 Section 2. Paragraph (d) of subsection (6) of section  
25 212.20, Florida Statutes, is amended to read:

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

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

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1 (d) The proceeds of all other taxes and fees imposed  
2 pursuant to this chapter or remitted pursuant to s.

3 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

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

14 3. After the distribution under subparagraphs 1. and  
15 2., 8.814 percent of the amount remitted by a sales tax dealer  
16 located within a participating county pursuant to s. 218.61  
17 shall be transferred into the Local Government Half-cent Sales  
18 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
19 be transferred pursuant to this subparagraph to the Local  
20 Government Half-cent Sales Tax Clearing Trust Fund shall be  
21 reduced by 0.1 percent, and the department shall distribute  
22 this amount to the Public Employees Relations Commission Trust  
23 Fund less \$5,000 each month, which shall be added to the  
24 amount calculated in subparagraph 4. and distributed  
25 accordingly.

26 4. After the distribution under subparagraphs 1., 2.,  
27 and 3., 0.095 percent of the available proceeds shall be  
28 transferred to the Local Government Half-cent Sales Tax  
29 Clearing Trust Fund and distributed pursuant to s. 218.65.

30 5. After the distributions under subparagraphs 1., 2.,  
31 3., and 4., 2.0440 percent of the available proceeds ~~pursuant~~

1 ~~to this paragraph~~ shall be transferred monthly to the Revenue  
2 Sharing Trust Fund for Counties pursuant to s. 218.215.

3         6. After the distributions under subparagraphs 1., 2.,  
4 3., and 4., 1.3409 percent of the available proceeds ~~pursuant~~  
5 ~~to this paragraph~~ shall be transferred monthly to the Revenue  
6 Sharing Trust Fund for Municipalities pursuant to s. 218.215.  
7 If the total revenue to be distributed pursuant to this  
8 subparagraph is at least as great as the amount due from the  
9 Revenue Sharing Trust Fund for Municipalities and the former  
10 Municipal Financial Assistance Trust Fund in state fiscal year  
11 1999-2000, no municipality shall receive less than the amount  
12 due from the Revenue Sharing Trust Fund for Municipalities and  
13 the former Municipal Financial Assistance Trust Fund in state  
14 fiscal year 1999-2000. If the total proceeds to be distributed  
15 are less than the amount received in combination from the  
16 Revenue Sharing Trust Fund for Municipalities and the former  
17 Municipal Financial Assistance Trust Fund in state fiscal year  
18 1999-2000, each municipality shall receive an amount  
19 proportionate to the amount it was due in state fiscal year  
20 1999-2000.

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

25         ~~8.7.~~ Of the remaining proceeds:

26         a. In each fiscal year, the sum of \$29,915,500 shall  
27 be divided into as many equal parts as there are counties in  
28 the state, and one part shall be distributed to each county.  
29 The distribution among the several counties shall begin each  
30 fiscal year on or before January 5th and shall continue  
31 monthly for a total of 4 months. If a local or special law

1 required that any moneys accruing to a county in fiscal year  
2 1999-2000 under the then-existing provisions of s. 550.135 be  
3 paid directly to the district school board, special district,  
4 or a municipal government, such payment shall continue until  
5 ~~such time that~~ the local or special law is amended or  
6 repealed. The state covenants with holders of bonds or other  
7 instruments of indebtedness issued by local governments,  
8 special districts, or district school boards prior to July 1,  
9 2000, that it is not the intent of this subparagraph to  
10 adversely affect the rights of those holders or relieve local  
11 governments, special districts, or district school boards of  
12 the duty to meet their obligations as a result of previous  
13 pledges or assignments or trusts entered into which obligated  
14 funds received from the distribution to county governments  
15 under then-existing s. 550.135. This distribution specifically  
16 is in lieu of funds distributed under s. 550.135 prior to July  
17 1, 2000.

18         b. The department shall distribute \$166,667 monthly  
19 pursuant to s. 288.1162 to each applicant that has been  
20 certified as a "facility for a new professional sports  
21 franchise" or a "facility for a retained professional sports  
22 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
23 distributed monthly by the department to each applicant that  
24 has been certified as a "facility for a retained spring  
25 training franchise" pursuant to s. 288.1162; however, not more  
26 than \$416,670 may be distributed monthly in the aggregate to  
27 all certified facilities for a retained spring training  
28 franchise. Distributions shall begin 60 days following such  
29 certification and shall continue for not more than 30 years.  
30 Nothing contained in this paragraph shall be construed to  
31 allow an applicant certified pursuant to s. 288.1162 to

1 receive more in distributions than actually expended by the  
2 applicant for the public purposes provided for in s.  
3 288.1162(6).

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

10 d. Beginning 30 days after notice by the Office of  
11 Tourism, Trade, and Economic Development to the Department of  
12 Revenue that the applicant has been certified as the  
13 International Game Fish Association World Center facility  
14 pursuant to s. 288.1169, and the facility is open to the  
15 public, \$83,333 shall be distributed monthly, for up to 168  
16 months, to the applicant. This distribution is subject to  
17 reduction pursuant to s. 288.1169. ~~A lump sum payment of~~  
18 ~~\$999,996 shall be made, after certification and before July 1,~~  
19 ~~2000.~~

20 ~~9.8.~~ All other proceeds shall remain with the General  
21 Revenue Fund.

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

24 218.67 Distribution for fiscally constrained  
25 counties.--

26 (2) Each fiscally constrained county government that  
27 participates in the local government half-cent sales tax shall  
28 be eligible to receive an additional distribution from the  
29 Local Government Half-cent Sales Tax Clearing Trust Fund, as  
30 provided in s. 212.20 ~~202-18(2)(c)1-~~, in addition to its  
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1 regular monthly distribution provided under this part and any  
2 emergency or supplemental distribution under s. 218.65.

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

5 288.1169 International Game Fish Association World  
6 Center facility.--

7 (6) The Department of Commerce must recertify every 10  
8 years that the facility is open, that the International Game  
9 Fish Association World Center continues to be the only  
10 international administrative headquarters, fishing museum, and  
11 Hall of Fame in the United States recognized by the  
12 International Game Fish Association, and that the project is  
13 meeting the minimum projections for attendance or sales tax  
14 revenues as required at the time of original certification. If  
15 the facility is not recertified during this 10-year review as  
16 meeting the minimum projections, then funding will be abated  
17 until certification criteria are met. If the project fails to  
18 generate \$1 million of annual revenues pursuant to paragraph  
19 (2)(e), the distribution of revenues pursuant to s.

20 212.20(6)(d)8.d. ~~212.20(6)(d)7.d.~~ shall be reduced to an  
21 amount equal to \$83,333 multiplied by a fraction, the  
22 numerator of which is the actual revenues generated and the  
23 denominator of which is \$1 million. Such reduction shall  
24 remain in effect until revenues generated by the project in a  
25 12-month period equal or exceed \$1 million.

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