

1 A bill to be entitled
 2 An act relating to the distribution of sales and use tax
 3 revenues; amending s. 212.20, F.S.; revising the
 4 distribution of the proceeds from the tax on sales, use,
 5 and other transactions; amending ss. 11.45, 202.18,
 6 218.245, 218.65, and 288.1169, F.S.; conforming cross-
 7 references; providing an effective date.

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

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

13 212.20 Funds collected, disposition; additional powers of
 14 department; operational expense; refund of taxes adjudicated
 15 unconstitutionally collected.--

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

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

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

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

30 ~~2.3.~~ After the distribution under subparagraph
 31 ~~subparagraphs 1. and 2.,~~ 8.7955 ~~8.814~~ percent of the amount
 32 remitted by a sales tax dealer located within a participating
 33 county pursuant to s. 218.61 shall be transferred into the Local
 34 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
 35 July 1, 2003, the amount to be transferred pursuant to this
 36 subparagraph to the Local Government Half-cent Sales Tax
 37 Clearing Trust Fund shall be reduced by 0.1 percent, and the
 38 department shall distribute this amount to the Public Employees
 39 Relations Commission Trust Fund less \$5,000 each month, which
 40 shall be added to the amount calculated in subparagraph ~~3.4.~~ and
 41 distributed accordingly.

42 ~~3.4.~~ After the distribution under subparagraphs ~~1., 2.,~~
 43 ~~and 2.3.,~~ 0.095 percent shall be transferred to the Local
 44 Government Half-cent Sales Tax Clearing Trust Fund and
 45 distributed pursuant to s. 218.65.

46 ~~4.5.~~ After the distributions under subparagraphs 1., ~~2.,~~
 47 ~~2.3.,~~ and ~~3.4.,~~ 2.0390 ~~2.0440~~ percent of the available proceeds
 48 pursuant to this paragraph shall be transferred monthly to the
 49 Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

50 ~~5.6.~~ After the distributions under subparagraphs 1., ~~2.,~~
 51 ~~2.3.,~~ and ~~3.4.,~~ 1.3379 ~~1.3409~~ percent of the available proceeds
 52 pursuant to this paragraph shall be transferred monthly to the
 53 Revenue Sharing Trust Fund for Municipalities pursuant to s.
 54 218.215. If the total revenue to be distributed pursuant to this

55 | subparagraph is at least as great as the amount due from the
56 | Revenue Sharing Trust Fund for Municipalities and the former
57 | Municipal Financial Assistance Trust Fund in state fiscal year
58 | 1999-2000, no municipality shall receive less than the amount
59 | due from the Revenue Sharing Trust Fund for Municipalities and
60 | the former Municipal Financial Assistance Trust Fund in state
61 | fiscal year 1999-2000. If the total proceeds to be distributed
62 | are less than the amount received in combination from the
63 | Revenue Sharing Trust Fund for Municipalities and the former
64 | Municipal Financial Assistance Trust Fund in state fiscal year
65 | 1999-2000, each municipality shall receive an amount
66 | proportionate to the amount it was due in state fiscal year
67 | 1999-2000.

68 | ~~6.7.~~ Of the remaining proceeds:

69 | a. In each fiscal year, the sum of \$29,915,500 shall be
70 | divided into as many equal parts as there are counties in the
71 | state, and one part shall be distributed to each county. The
72 | distribution among the several counties shall begin each fiscal
73 | year on or before January 5th and shall continue monthly for a
74 | total of 4 months. If a local or special law required that any
75 | moneys accruing to a county in fiscal year 1999-2000 under the
76 | then-existing provisions of s. 550.135 be paid directly to the
77 | district school board, special district, or a municipal
78 | government, such payment shall continue until such time that the
79 | local or special law is amended or repealed. The state covenants
80 | with holders of bonds or other instruments of indebtedness
81 | issued by local governments, special districts, or district
82 | school boards prior to July 1, 2000, that it is not the intent

CS/HB 7061

2007

83 of this subparagraph to adversely affect the rights of those
84 holders or relieve local governments, special districts, or
85 district school boards of the duty to meet their obligations as
86 a result of previous pledges or assignments or trusts entered
87 into which obligated funds received from the distribution to
88 county governments under then-existing s. 550.135. This
89 distribution specifically is in lieu of funds distributed under
90 s. 550.135 prior to July 1, 2000.

91 b. The department shall distribute \$166,667 monthly
92 pursuant to s. 288.1162 to each applicant that has been
93 certified as a "facility for a new professional sports
94 franchise" or a "facility for a retained professional sports
95 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
96 distributed monthly by the department to each applicant that has
97 been certified as a "facility for a retained spring training
98 franchise" pursuant to s. 288.1162; however, not more than
99 \$416,670 may be distributed monthly in the aggregate to all
100 certified facilities for a retained spring training franchise.
101 Distributions shall begin 60 days following such certification
102 and shall continue for not more than 30 years. Nothing contained
103 in this paragraph shall be construed to allow an applicant
104 certified pursuant to s. 288.1162 to receive more in
105 distributions than actually expended by the applicant for the
106 public purposes provided for in s. 288.1162(6).

107 c. Beginning 30 days after notice by the Office of
108 Tourism, Trade, and Economic Development to the Department of
109 Revenue that an applicant has been certified as the professional
110 golf hall of fame pursuant to s. 288.1168 and is open to the

111 public, \$166,667 shall be distributed monthly, for up to 300
 112 months, to the applicant.

113 d. Beginning 30 days after notice by the Office of
 114 Tourism, Trade, and Economic Development to the Department of
 115 Revenue that the applicant has been certified as the
 116 International Game Fish Association World Center facility
 117 pursuant to s. 288.1169, and the facility is open to the public,
 118 \$83,333 shall be distributed monthly, for up to 168 months, to
 119 the applicant. This distribution is subject to reduction
 120 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 121 made, after certification and before July 1, 2000.

122 ~~7.8-~~ All other proceeds shall remain with the General
 123 Revenue Fund.

124 Section 2. Paragraph (a) of subsection (5) of section
 125 11.45, Florida Statutes, is amended to read:

126 11.45 Definitions; duties; authorities; reports; rules.--

127 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.--

128 (a) The Legislative Auditing Committee shall direct the
 129 Auditor General to make an audit of any municipality whenever
 130 petitioned to do so by at least 20 percent of the registered
 131 electors in the last general election of that municipality
 132 pursuant to this subsection. The supervisor of elections of the
 133 county in which the municipality is located shall certify
 134 whether or not the petition contains the signatures of at least
 135 20 percent of the registered electors of the municipality. After
 136 the completion of the audit, the Auditor General shall determine
 137 whether the municipality has the fiscal resources necessary to
 138 pay the cost of the audit. The municipality shall pay the cost

139 of the audit within 90 days after the Auditor General's
 140 determination that the municipality has the available resources.
 141 If the municipality fails to pay the cost of the audit, the
 142 Department of Revenue shall, upon certification of the Auditor
 143 General, withhold from that portion of the distribution pursuant
 144 to s. 212.20(6)(d)5.6, which is distributable to such
 145 municipality, a sum sufficient to pay the cost of the audit and
 146 shall deposit that sum into the General Revenue Fund of the
 147 state.

148 Section 3. Paragraph (b) of subsection (2) of section
 149 202.18, Florida Statutes, is amended to read:

150 202.18 Allocation and disposition of tax proceeds.--The
 151 proceeds of the communications services taxes remitted under
 152 this chapter shall be treated as follows:

153 (2) The proceeds of the taxes remitted under s.
 154 202.12(1)(b) shall be divided as follows:

155 (b) Sixty-three percent of the remainder shall be
 156 allocated to the state and distributed pursuant to s. 212.20(6),
 157 except that the proceeds allocated pursuant to s.
 158 212.20(6)(d)2.3 shall be prorated to the participating counties
 159 in the same proportion as that month's collection of the taxes
 160 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

161 Section 4. Subsection (3) of section 218.245, Florida
 162 Statutes, is amended to read:

163 218.245 Revenue sharing; apportionment.--

164 (3) Revenues attributed to the increase in distribution to
 165 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 166 212.20(6)(d)5.6 from 1.0715 percent to 1.3409 percent provided

CS/HB 7061

2007

167 in chapter 2003-402, Laws of Florida, shall be distributed to
168 each eligible municipality and any unit of local government
169 which is consolidated as provided by s. 9, Art. VIII of the
170 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,
171 1968 revised constitution, as follows: each eligible local
172 government's allocation shall be based on the amount it received
173 from the half-cent sales tax under s. 218.61 in the prior state
174 fiscal year divided by the total receipts under s. 218.61 in the
175 prior state fiscal year for all eligible local governments;
176 provided, however, for the purpose of calculating this
177 distribution, the amount received from the half-cent sales tax
178 under s. 218.61 in the prior state fiscal year by a unit of
179 local government which is consolidated as provided by s. 9, Art.
180 VIII of the State Constitution of 1885, as amended, and as
181 preserved by s. 6(e), Art. VIII, of the Constitution as revised
182 in 1968, shall be reduced by 50 percent for such local
183 government and for the total receipts. For eligible
184 municipalities that began participating in the allocation of
185 half-cent sales tax under s. 218.61 in the previous state fiscal
186 year, their annual receipts shall be calculated by dividing
187 their actual receipts by the number of months they participated,
188 and the result multiplied by 12.

189 Section 5. Subsections (5), (6), and (7) of section
190 218.65, Florida Statutes, are amended to read:

191 218.65 Emergency distribution.--

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

CS/HB 7061

2007

195 limitation times the county's population, minus prior year
196 ordinary distributions to the county pursuant to ss.
197 212.20(6)(d)~~2.3-~~, 218.61, and 218.62. If moneys deposited into
198 the Local Government Half-cent Sales Tax Clearing Trust Fund
199 pursuant to s. 212.20(6)(d)~~3.4-~~, excluding moneys appropriated
200 for supplemental distributions pursuant to subsection (8), for
201 the current year are less than or equal to the sum of the base
202 allocations, each eligible county shall receive a share of the
203 appropriated amount proportional to its base allocation. If the
204 deposited amount exceeds the sum of the base allocations, each
205 county shall receive its base allocation, and the excess
206 appropriated amount, less any amounts distributed under
207 subsection (6), shall be distributed equally on a per capita
208 basis among the eligible counties.

209 (6) If moneys deposited in the Local Government Half-cent
210 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)~~3.4-~~
211 exceed the amount necessary to provide the base allocation to
212 each eligible county, the moneys in the trust fund may be used
213 to provide a transitional distribution, as specified in this
214 subsection, to certain counties whose population has increased.
215 The transitional distribution shall be made available to each
216 county that qualified for a distribution under subsection (2) in
217 the prior year but does not, because of the requirements of
218 paragraph (2)(a), qualify for a distribution in the current
219 year. Beginning on July 1 of the year following the year in
220 which the county no longer qualifies for a distribution under
221 subsection (2), the county shall receive two-thirds of the
222 amount received in the prior year, and beginning July 1 of the

223 second year following the year in which the county no longer
 224 qualifies for a distribution under subsection (2), the county
 225 shall receive one-third of the amount it received in the last
 226 year it qualified for the distribution under subsection (2). If
 227 insufficient moneys are available in the Local Government Half-
 228 cent Sales Tax Clearing Trust Fund to fully provide such a
 229 transitional distribution to each county that meets the
 230 eligibility criteria in this section, each eligible county shall
 231 receive a share of the available moneys proportional to the
 232 amount it would have received had moneys been sufficient to
 233 fully provide such a transitional distribution to each eligible
 234 county.

235 (7) There is hereby annually appropriated from the Local
 236 Government Half-cent Sales Tax Clearing Trust Fund the
 237 distribution provided in s. 212.20(6)(d)3.4 to be used for
 238 emergency and supplemental distributions pursuant to this
 239 section.

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

242 288.1169 International Game Fish Association World Center
 243 facility.--

244 (6) The Department of Commerce must recertify every 10
 245 years that the facility is open, that the International Game
 246 Fish Association World Center continues to be the only
 247 international administrative headquarters, fishing museum, and
 248 Hall of Fame in the United States recognized by the
 249 International Game Fish Association, and that the project is
 250 meeting the minimum projections for attendance or sales tax

CS/HB 7061

2007

251 revenues as required at the time of original certification. If
252 the facility is not recertified during this 10-year review as
253 meeting the minimum projections, then funding will be abated
254 until certification criteria are met. If the project fails to
255 generate \$1 million of annual revenues pursuant to paragraph
256 (2) (e), the distribution of revenues pursuant to s.
257 212.20(6) (d) 6.7-d. shall be reduced to an amount equal to
258 \$83,333 multiplied by a fraction, the numerator of which is the
259 actual revenues generated and the denominator of which is \$1
260 million. Such reduction shall remain in effect until revenues
261 generated by the project in a 12-month period equal or exceed \$1
262 million.

263 Section 7. This act shall take effect July 1, 2007.