

By Senator Alexander

17-03546A-08

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1 A bill to be entitled

2 An act relating to sales and use tax distribution;  
3 amending s. 212.20, F.S.; extending the period that a  
4 portion of the proceeds of the sales and use tax is  
5 distributed to the applicant that is certified by the  
6 Office of Tourism, Trade, and Economic Development as the  
7 International Game Fish Association World Center facility;  
8 providing an effective date.

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

11  
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.

17-03546A-08

20082322\_\_

28           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           3. After the distribution under subparagraphs 1. and 2.,  
32 8.814 percent of the amount remitted by a sales tax dealer  
33 located within a participating county pursuant to s. 218.61 shall  
34 be transferred into the Local Government Half-cent Sales Tax  
35 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
36 transferred pursuant to this subparagraph to the Local Government  
37 Half-cent Sales Tax Clearing Trust Fund shall be reduced by 0.1  
38 percent, and the department shall distribute this amount to the  
39 Public Employees Relations Commission Trust Fund less \$5,000 each  
40 month, which shall be added to the amount calculated in  
41 subparagraph 4. and distributed accordingly.

42           4. After the distribution under subparagraphs 1., 2., and  
43 3., 0.095 percent shall be transferred to the Local Government  
44 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
45 to s. 218.65.

46           5. After the distributions under subparagraphs 1., 2., 3.,  
47 and 4., 2.0440 percent of the available proceeds pursuant to this  
48 paragraph shall be transferred monthly to the Revenue Sharing  
49 Trust Fund for Counties pursuant to s. 218.215.

50           6. After the distributions under subparagraphs 1., 2., 3.,  
51 and 4., 1.3409 percent of the available proceeds pursuant to this  
52 paragraph shall be transferred monthly to the Revenue Sharing  
53 Trust Fund for Municipalities pursuant to s. 218.215. If the  
54 total revenue to be distributed pursuant to this subparagraph is  
55 at least as great as the amount due from the Revenue Sharing  
56 Trust Fund for Municipalities and the former Municipal Financial

17-03546A-08

20082322\_\_

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

67 7. Of the remaining proceeds:

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

17-03546A-08

20082322\_\_

86 obligated funds received from the distribution to county  
87 governments under then-existing s. 550.135. This distribution  
88 specifically is in lieu of funds distributed under s. 550.135  
89 prior to July 1, 2000.

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

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

111 d. Beginning 30 days after notice by the Office of Tourism,  
112 Trade, and Economic Development to the Department of Revenue that  
113 the applicant has been certified as the International Game Fish  
114 Association World Center facility pursuant to s. 288.1169, and

17-03546A-08

20082322\_\_

115 | the facility is open to the public, \$83,333 shall be distributed  
116 | monthly, for up to 288 ~~168~~ months, to the applicant. This  
117 | distribution is subject to reduction pursuant to s. 288.1169. A  
118 | lump sum payment of \$999,996 shall be made, after certification  
119 | and before July 1, 2000.

120 |       8. All other proceeds shall remain with the General Revenue  
121 | Fund.

122 |       Section 2. This act shall take effect July 1, 2008.