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601-03114A-09

Proposed Committee Substitute by the Committee on General
Government Appropriations

1 A bill to be entitled
2 An act relating to the disposition of tax revenues;
3 amending s. 212.20, F.S.; revising the disposition of
4 the proceeds of certain taxes; reducing a distribution
5 to the Ecosystem Management and Restoration Trust Fund
6 and increasing a distribution to the General Revenue
7 Fund; providing an effective date.

8

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

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11 Section 1. Subsection (6) of section 212.20, Florida
12 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 (a) Proceeds from the convention development taxes
19 authorized under s. 212.0305 shall be reallocated to the
20 Convention Development Tax Clearing Trust Fund.

21 (b) Proceeds from discretionary sales surtaxes imposed
22 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
23 Discretionary Sales Surtax Clearing Trust Fund.

24 (c) Proceeds from the fees imposed under ss. 212.05(1)(h)3.
25 and 212.18(3) shall remain with the General Revenue Fund.

26 (d) The proceeds of all other taxes and fees imposed
27 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)



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28 and (2) (b) shall be distributed as follows:

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

35 2. After the distribution under subparagraph 1., the next
36 two-tenths of one percent shall be transferred as follows:

37 a. Fifty percent to the Ecosystem Management and
38 Restoration Trust Fund to be used for water quality improvement
39 and water restoration projects; and

40 b. Fifty percent to the General Revenue Fund.

41 3. After the distribution under subparagraphs 1. and 2.,
42 8.814 percent of the amount remitted by a sales tax dealer
43 located within a participating county pursuant to s. 218.61
44 shall be transferred into the Local Government Half-cent Sales
45 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
46 be transferred pursuant to this subparagraph to the Local
47 Government Half-cent Sales Tax Clearing Trust Fund shall be
48 reduced by 0.1 percent, and the department shall distribute this
49 amount to the Public Employees Relations Commission Trust Fund
50 less \$5,000 each month, which shall be added to the amount
51 calculated in subparagraph 4. and distributed accordingly.

52 4. After the distribution under subparagraphs 1., 2., and
53 3., 0.095 percent shall be transferred to the Local Government
54 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
55 to s. 218.65.

56 5. After the distributions under subparagraphs 1., 2., 3.,



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57 and 4., 2.0440 percent of the available proceeds pursuant to
58 this paragraph shall be transferred monthly to the Revenue
59 Sharing Trust Fund for Counties pursuant to s. 218.215.

60 6. After the distributions under subparagraphs 1., 2., 3.,
61 and 4., 1.3409 percent of the available proceeds pursuant to
62 this paragraph shall be transferred monthly to the Revenue
63 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
64 the total revenue to be distributed pursuant to this
65 subparagraph is at least as great as the amount due from the
66 Revenue Sharing Trust Fund for Municipalities and the former
67 Municipal Financial Assistance Trust Fund in state fiscal year
68 1999-2000, no municipality shall receive less than the amount
69 due from the Revenue Sharing Trust Fund for Municipalities and
70 the former Municipal Financial Assistance Trust Fund in state
71 fiscal year 1999-2000. If the total proceeds to be distributed
72 are less than the amount received in combination from the
73 Revenue Sharing Trust Fund for Municipalities and the former
74 Municipal Financial Assistance Trust Fund in state fiscal year
75 1999-2000, each municipality shall receive an amount
76 proportionate to the amount it was due in state fiscal year
77 1999-2000.

78 7. Of the remaining proceeds:

79 a. In each fiscal year, the sum of \$29,915,500 shall be
80 divided into as many equal parts as there are counties in the
81 state, and one part shall be distributed to each county. The
82 distribution among the several counties shall begin each fiscal
83 year on or before January 5th and shall continue monthly for a
84 total of 4 months. If a local or special law required that any
85 moneys accruing to a county in fiscal year 1999-2000 under the



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86 then-existing provisions of s. 550.135 be paid directly to the
87 district school board, special district, or a municipal
88 government, such payment shall continue until such time that the
89 local or special law is amended or repealed. The state covenants
90 with holders of bonds or other instruments of indebtedness
91 issued by local governments, special districts, or district
92 school boards prior to July 1, 2000, that it is not the intent
93 of this subparagraph to adversely affect the rights of those
94 holders or relieve local governments, special districts, or
95 district school boards of the duty to meet their obligations as
96 a result of previous pledges or assignments or trusts entered
97 into which obligated funds received from the distribution to
98 county governments under then-existing s. 550.135. This
99 distribution specifically is in lieu of funds distributed under
100 s. 550.135 prior to July 1, 2000.

101 b. The department shall distribute \$166,667 monthly
102 pursuant to s. 288.1162 to each applicant that has been
103 certified as a "facility for a new professional sports
104 franchise" or a "facility for a retained professional sports
105 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
106 distributed monthly by the department to each applicant that has
107 been certified as a "facility for a retained spring training
108 franchise" pursuant to s. 288.1162; however, not more than
109 \$416,670 may be distributed monthly in the aggregate to all
110 certified facilities for a retained spring training franchise.
111 Distributions shall begin 60 days following such certification
112 and shall continue for not more than 30 years. Nothing contained
113 in this paragraph shall be construed to allow an applicant
114 certified pursuant to s. 288.1162 to receive more in



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115 distributions than actually expended by the applicant for the
116 public purposes provided for in s. 288.1162(6).

117 c. Beginning 30 days after notice by the Office of Tourism,
118 Trade, and Economic Development to the Department of Revenue
119 that an applicant has been certified as the professional golf
120 hall of fame pursuant to s. 288.1168 and is open to the public,
121 \$166,667 shall be distributed monthly, for up to 300 months, to
122 the applicant.

123 d. Beginning 30 days after notice by the Office of Tourism,
124 Trade, and Economic Development to the Department of Revenue
125 that the applicant has been certified as the International Game
126 Fish Association World Center facility pursuant to s. 288.1169,
127 and the facility is open to the public, \$83,333 shall be
128 distributed monthly, for up to 168 months, to the applicant.
129 This distribution is subject to reduction pursuant to s.
130 288.1169. A lump sum payment of \$999,996 shall be made, after
131 certification and before July 1, 2000.

132 8. All other proceeds shall remain with the General Revenue
133 Fund.

134 Section 2. This act shall take effect July 1, 2009.