

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Poppell offered the following:

2
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Section 201.15, Florida Statutes, is amended to
6 read:

7 201.15 Distribution of taxes collected.--All taxes
8 collected under this chapter are subject to the service charge
9 imposed in s. 215.20(1). Prior to distribution under this
10 section, the Department of Revenue shall deduct amounts
11 necessary to pay the costs of the collection and enforcement of
12 the tax levied by this chapter. Such costs and the service
13 charge may not be levied against any portion of taxes pledged to
14 debt service on bonds to the extent that the costs and service
15 charge are required to pay any amounts relating to the bonds.
16 After distributions are made pursuant to subsection (1), all of

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17 the costs of the collection and enforcement of the tax levied by
18 this chapter and the service charge shall be available and
19 transferred to the extent necessary to pay debt service and any
20 other amounts payable with respect to bonds issued before July
21 1, 2009, secured by revenues distributed pursuant to subsection
22 (1). All taxes remaining after deduction of costs and the
23 service charge shall be distributed as follows:

24 (1) Sixty-three and thirty-one hundredths percent of the
25 remaining taxes collected under this chapter shall be used for
26 the following purposes:

27 (a) Amounts necessary to pay the debt service on, or fund
28 debt service reserve funds, rebate obligations, or other amounts
29 payable with respect to Preservation 2000 bonds issued pursuant
30 to s. 375.051 and Florida Forever bonds issued pursuant to s.
31 215.618, shall be paid into the State Treasury to the credit of
32 the Land Acquisition Trust Fund to be used for such purposes.
33 The amount transferred to the Land Acquisition Trust Fund may
34 not exceed \$300 million in fiscal year 1999-2000 and thereafter
35 for Preservation 2000 bonds and bonds issued to refund
36 Preservation 2000 bonds, and \$300 million in fiscal year 2000-
37 2001 and thereafter for Florida Forever bonds. The annual amount
38 transferred to the Land Acquisition Trust Fund for Florida
39 Forever bonds may not exceed \$30 million in the first fiscal
40 year in which bonds are issued. The limitation on the amount
41 transferred shall be increased by an additional \$30 million in
42 each subsequent fiscal year, but may not exceed a total of \$300
43 million in any fiscal year for all bonds issued. It is the
44 intent of the Legislature that all bonds issued to fund the

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45 Florida Forever Act be retired by December 31, 2040. Except for
46 bonds issued to refund previously issued bonds, no series of
47 bonds may be issued pursuant to this paragraph unless such bonds
48 are approved and the debt service for the remainder of the
49 fiscal year in which the bonds are issued is specifically
50 appropriated in the General Appropriations Act. For purposes of
51 refunding Preservation 2000 bonds, amounts designated within
52 this section for Preservation 2000 and Florida Forever bonds may
53 be transferred between the two programs to the extent provided
54 for in the documents authorizing the issuance of the bonds. The
55 Preservation 2000 bonds and Florida Forever bonds shall be
56 equally and ratably secured by moneys distributable to the Land
57 Acquisition Trust Fund pursuant to this section, except to the
58 extent specifically provided otherwise by the documents
59 authorizing the issuance of the bonds. No moneys transferred to
60 the Land Acquisition Trust Fund pursuant to this paragraph, or
61 earnings thereon, shall be used or made available to pay debt
62 service on the Save Our Coast revenue bonds.

63 (b) Moneys shall be paid into the State Treasury to the
64 credit of the Save Our Everglades Trust Fund in amounts
65 necessary to pay debt service, provide reserves, and pay rebate
66 obligations and other amounts due with respect to bonds issued
67 under s. 215.619. Taxes distributed under paragraph (a) and this
68 paragraph must be collectively distributed on a pro rata basis
69 when the available moneys under this subsection are not
70 sufficient to cover the amounts required under paragraph (a) and
71 this paragraph.

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72 (c) The remainder of the moneys distributed under this
73 subsection, after the required payments under paragraphs (a) and
74 (b), shall be paid into the State Treasury to the credit of:

75 1. The State Transportation Trust Fund in the Department
76 of Transportation in the amount of the lesser of 38.2 percent of
77 the remainder or \$541.75 million in each fiscal year, to be used
78 for the following specified purposes, notwithstanding any other
79 law to the contrary:

80 a. For the purposes of capital funding for the New Starts
81 Transit Program, authorized by Title 49, U.S.C. s. 5309 and
82 specified in s. 341.051, 10 percent of these funds;

83 b. For the purposes of the Small County Outreach Program
84 specified in s. 339.2818, 5 percent of these funds;

85 c. For the purposes of the Strategic Intermodal System
86 specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent
87 of these funds after allocating for the New Starts Transit
88 Program described in sub-subparagraph a. and the Small County
89 Outreach Program described in sub-subparagraph b.; and

90 d. For the purposes of the Transportation Regional
91 Incentive Program specified in s. 339.2819, 25 percent of these
92 funds after allocating for the New Starts Transit Program
93 described in sub-subparagraph a. and the Small County Outreach
94 Program described in sub-subparagraph b.

95 ~~2. The Water Protection and Sustainability Program Trust~~
96 ~~Fund in the Department of Environmental Protection in the amount~~
97 ~~of the lesser of 5.64 percent of the remainder or \$80 million in~~
98 ~~each fiscal year, to be used as required by s. 403.890.~~

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99 ~~2.3.~~ The Grants and Donations Trust Fund in the Department
100 of Community Affairs in the amount of the lesser of .23 percent
101 of the remainder or \$3.25 million in each fiscal year, with 92
102 percent to be used to fund technical assistance to local
103 governments and school boards on the requirements and
104 implementation of this act and the remaining amount to be used
105 to fund the Century Commission established in s. 163.3247.

106 ~~3.4.~~ The Ecosystem Management and Restoration Trust Fund
107 in the amount of the lesser of 2.12 percent of the remainder or
108 \$30 million in each fiscal year, to be used for the preservation
109 and repair of the state's beaches as provided in ss. 161.091-
110 161.212.

111 ~~5.~~ ~~The Marine Resources Conservation Trust Fund in the~~
112 ~~amount of the lesser of .14 percent of the remainder or \$2~~
113 ~~million in each fiscal year, to be used for marine mammal care~~
114 ~~as provided in s. 379.208(3).~~

115 ~~4.6.~~ General Inspection Trust Fund in the amount of the
116 lesser of .02 percent of the remainder or \$300,000 in each
117 fiscal year to be used to fund oyster management and restoration
118 programs as provided in s. 379.362(3).

119
120 Moneys distributed pursuant to this paragraph may not be pledged
121 for debt service unless such pledge is approved by referendum of
122 the voters.

123 (d) The remainder of the moneys distributed under this
124 subsection, after the required payments under paragraphs (a),
125 (b), and (c), shall be paid into the State Treasury to the
126 credit of the General Revenue Fund to be used and expended for
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127 the purposes for which the General Revenue Fund was created and
128 exists by law.

129 (2) Beginning July 1, 2009, the lesser of 7.56 percent of
130 the remaining taxes collected under this chapter or \$84.9
131 million in each fiscal year shall be distributed as follows:

132 (a) Six million and three hundred thousand dollars shall
133 be paid into the State Treasury to the credit of the General
134 Revenue Fund.

135 (b) The remainder shall be paid into the State Treasury to
136 the credit of the Land Acquisition Trust Fund. Sums deposited in
137 the fund pursuant to this subsection may be used for any purpose
138 for which funds deposited in the Land Acquisition Trust Fund may
139 lawfully be used.

140 (3) (a) Through the 2008-2009 fiscal year, the lesser of
141 1.94 percent of the remaining taxes collected under this chapter
142 or \$26 million in each fiscal year shall be paid into the State
143 Treasury to the credit of the Land Acquisition Trust Fund.

144 (b) Beginning with the 2009-2010 fiscal year, the lesser
145 of 1.94 percent of the remaining taxes collected under this
146 chapter or \$26 million in each fiscal year shall be distributed
147 in the following order:

148 1. Amounts necessary to pay debt service or to fund debt
149 service reserve funds, rebate obligations, or other amounts
150 payable with respect to bonds issued before February 1, 2009,
151 pursuant to this subsection shall be paid into the State
152 Treasury to the credit of the Land Acquisition Trust Fund.

153 2. Eleven million dollars shall be paid into the State
154 Treasury to the credit of the General Revenue Fund.

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155 3. The remainder shall be paid into the State Treasury to
156 the credit of the Land Acquisition Trust Fund.

157 (c) Moneys deposited in the Land Acquisition Trust Fund
158 pursuant to this subsection shall be used to acquire coastal
159 lands or to pay debt service on bonds issued to acquire coastal
160 lands and to develop and manage lands acquired with moneys from
161 the trust fund.

162 (4) The lesser of 4.2 percent of the remaining taxes
163 collected under this chapter or \$60.5 million in each fiscal
164 year shall be paid into the State Treasury to the credit of the
165 Water Management Lands Trust Fund. Sums deposited in that fund
166 may be used for any purpose authorized in s. 373.59.

167 ~~(5) (a) For the 2007-2008 fiscal year, 3.96 percent of the~~
168 ~~remaining taxes collected under this chapter shall be paid into~~
169 ~~the State Treasury to the credit of the Conservation and~~
170 ~~Recreation Lands Trust Fund to carry out the purposes set forth~~
171 ~~in s. 259.032. Ten and five hundredths percent of the amount~~
172 ~~credited to the Conservation and Recreation Lands Trust Fund~~
173 ~~pursuant to this subsection shall be transferred to the State~~
174 ~~Game Trust Fund and used for land management activities.~~

175 ~~(b)~~ Beginning July 1, 2008, 3.52 percent of the remaining
176 taxes collected under this chapter shall be paid into the State
177 Treasury to the credit of the Conservation and Recreation Lands
178 Trust Fund to carry out the purposes set forth in s. 259.032.
179 Eleven and fifteen hundredths percent of the amount credited to
180 the Conservation and Recreation Lands Trust Fund pursuant to
181 this subsection shall be transferred to the State Game Trust
182 Fund and used for land management activities.

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183 (6) The lesser of 2.28 percent of the remaining taxes
184 collected under this chapter or \$34.1 million in each fiscal
185 year shall be paid into the State Treasury to the credit of the
186 Invasive Plant Control Trust Fund to carry out the purposes set
187 forth in ss. 369.22 and 369.252.

188 (7) The lesser of .5 percent of the remaining taxes
189 collected under this chapter or \$9.3 million in each fiscal year
190 shall be paid into the State Treasury to the credit of the State
191 Game Trust Fund to be used exclusively for the purpose of
192 implementing the Lake Restoration 2020 Program.

193 (8) One-half of one percent of the remaining taxes
194 collected under this chapter shall be paid into the State
195 Treasury and divided equally to the credit of the Department of
196 Environmental Protection Water Quality Assurance Trust Fund to
197 address water quality impacts associated with nonagricultural
198 nonpoint sources and to the credit of the Department of
199 Agriculture and Consumer Services General Inspection Trust Fund
200 to address water quality impacts associated with agricultural
201 nonpoint sources, respectively. These funds shall be used for
202 research, development, demonstration, and implementation of
203 suitable best management practices or other measures used to
204 achieve water quality standards in surface waters and water
205 segments identified pursuant to ss. 303(d) of the Clean Water
206 Act, Pub. L. No. 92-500, 33 U.S.C. ss. 1251 et seq.

207 Implementation of best management practices and other measures
208 may include cost-share grants, technical assistance,
209 implementation tracking, and conservation leases or other
210 agreements for water quality improvement. The Department of
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211 Environmental Protection and the Department of Agriculture and
212 Consumer Services may adopt rules governing the distribution of
213 funds for implementation of best management practices. The
214 unobligated balance of funds received from the distribution of
215 taxes collected under this chapter to address water quality
216 impacts associated with nonagricultural nonpoint sources will be
217 excluded when calculating the unobligated balance of the Water
218 Quality Assurance Trust Fund as it relates to the determination
219 of the applicable excise tax rate.

220 (9) The lesser of 7.53 percent of the remaining taxes
221 collected under this chapter or \$107 million in each fiscal year
222 shall be paid into the State Treasury to the credit of the State
223 Housing Trust Fund and shall be used as follows:

224 (a) Half of that amount shall be used for the purposes for
225 which the State Housing Trust Fund was created and exists by
226 law.

227 (b) Half of that amount shall be paid into the State
228 Treasury to the credit of the Local Government Housing Trust
229 Fund and shall be used for the purposes for which the Local
230 Government Housing Trust Fund was created and exists by law.

231 (10) The lesser of 8.66 percent of the remaining taxes
232 collected under this chapter or \$136 million in each fiscal year
233 shall be paid into the State Treasury to the credit of the State
234 Housing Trust Fund and shall be used as follows:

235 (a) Twelve and one-half percent of that amount shall be
236 deposited into the State Housing Trust Fund and be expended by
237 the Department of Community Affairs and by the Florida Housing

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238 Finance Corporation for the purposes for which the State Housing
239 Trust Fund was created and exists by law.

240 (b) Eighty-seven and one-half percent of that amount shall
241 be distributed to the Local Government Housing Trust Fund and
242 shall be used for the purposes for which the Local Government
243 Housing Trust Fund was created and exists by law. Funds from
244 this category may also be used to provide for state and local
245 services to assist the homeless.

246 (11) The distribution of proceeds deposited into the Water
247 Management Lands Trust Fund and the Conservation and Recreation
248 Lands Trust Fund, pursuant to subsections (4) and (5), may not
249 be used for land acquisition but may be used for preacquisition
250 costs associated with land purchases. The Legislature intends
251 that the Florida Forever program supplant the acquisition
252 programs formerly authorized under ss. 259.032 and 373.59.

253 (12) Amounts distributed pursuant to subsections (5), (6),
254 (7), and (8) are subject to the payment of debt service on
255 outstanding Conservation and Recreation Lands revenue bonds.

256 (13) Beginning July 1, 2008, in each fiscal year that the
257 remaining taxes collected under this chapter exceed collections
258 in the prior fiscal year, the stated maximum dollar amounts
259 provided in subsections (2), (4), (6), (7), (9), and (10) shall
260 each be increased by an amount equal to 10 percent of the
261 increase in the remaining taxes collected under this chapter
262 multiplied by the applicable percentage provided in those
263 subsections.

264 (14) If the payment requirements in any year for bonds
265 outstanding on July 1, 2007, or bonds issued to refund such
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266 bonds, exceed the limitations of this section, distributions to
267 the trust fund from which the bond payments are made shall be
268 increased to the lesser of the amount needed to pay bond
269 obligations or the limit of the applicable percentage
270 distribution provided in subsections (1)-(10).

271 (15) Distributions to the State Housing Trust Fund
272 pursuant to subsections (9) and (10) shall be sufficient to
273 cover amounts required to be transferred to the Florida
274 Affordable Housing Guarantee Program's annual debt service
275 reserve and guarantee fund pursuant to s. 420.5092(6)(a) and (b)
276 up to but not exceeding the amount required to be transferred to
277 such reserve and fund based on the percentage distribution of
278 documentary stamp tax revenues to the State Housing Trust Fund
279 which is in effect in the 2004-2005 fiscal year.

280 (16) If amounts necessary to pay debt service or any other
281 amounts payable with respect to Preservation 2000 bonds, Florida
282 Forever bonds, or Everglades Restoration bonds issued prior to
283 July 1, 2009, exceed the amounts distributable pursuant to
284 subsection (1), all moneys distributable pursuant to this
285 section shall be available for such obligations and transferred
286 in the amounts necessary to pay such obligations when due.
287 Notwithstanding the above, amounts distributable pursuant to
288 subsection (2), paragraph (3)(b), subsection (4), subsection
289 (5), paragraph (9)(a), or paragraph (10)(a) shall not be
290 available to pay such obligations to the extent that such moneys
291 are necessary to pay debt service on bonds secured by revenues
292 pursuant to those subsections.

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293 ~~(17)(16)~~ The remaining taxes collected under this chapter,
294 after the distributions provided in the preceding subsections,
295 shall be paid into the State Treasury to the credit of the
296 General Revenue Fund.

297 Section 2. Paragraph (d) of subsection (6) of section
298 212.20, Florida Statutes, is amended to read:

299 212.20 Funds collected, disposition; additional powers of
300 department; operational expense; refund of taxes adjudicated
301 unconstitutionally collected.--

302 (6) Distribution of all proceeds under this chapter and s.
303 202.18(1) (b) and (2) (b) shall be as follows:

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

307 1. In any fiscal year, the greater of \$500 million, minus
308 an amount equal to 4.6 percent of the proceeds of the taxes
309 collected pursuant to chapter 201, or 5.2 ~~5~~ percent of all other
310 taxes and fees imposed pursuant to this chapter or remitted
311 pursuant to s. 202.18(1) (b) and (2) (b) shall be deposited in
312 monthly installments into the General Revenue Fund.

313 ~~2. Two-tenths of one percent shall be transferred to the~~
314 ~~Ecosystem Management and Restoration Trust Fund to be used for~~
315 ~~water quality improvement and water restoration projects.~~

316 ~~2.3.~~ After the distribution under subparagraph
317 ~~subparagraphs 1. and 2.,~~ 8.814 percent of the amount remitted by
318 a sales tax dealer located within a participating county
319 pursuant to s. 218.61 shall be transferred into the Local
320 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
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321 July 1, 2003, the amount to be transferred pursuant to this
322 subparagraph to the Local Government Half-cent Sales Tax
323 Clearing Trust Fund shall be reduced by 0.1 percent, and the
324 department shall distribute this amount to the Public Employees
325 Relations Commission Trust Fund less \$5,000 each month, which
326 shall be added to the amount calculated in subparagraph 3. ~~4.~~
327 and distributed accordingly.

328 ~~3.4.~~ After the distribution under subparagraphs 1. and ~~2.~~,
329 ~~and 3.~~, 0.095 percent shall be transferred to the Local
330 Government Half-cent Sales Tax Clearing Trust Fund and
331 distributed pursuant to s. 218.65.

332 ~~4.5.~~ After the distributions under subparagraphs 1., 2.,
333 and 3., ~~and 4.~~ 2.0440 percent of the available proceeds
334 pursuant to this paragraph shall be transferred monthly to the
335 Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

336 ~~5.6.~~ After the distributions under subparagraphs 1., 2.,
337 and 3., ~~and 4.~~ 1.3409 percent of the available proceeds
338 pursuant to this paragraph shall be transferred monthly to the
339 Revenue Sharing Trust Fund for Municipalities pursuant to s.
340 218.215. If the total revenue to be distributed pursuant to this
341 subparagraph is at least as great as the amount due from the
342 Revenue Sharing Trust Fund for Municipalities and the former
343 Municipal Financial Assistance Trust Fund in state fiscal year
344 1999-2000, no municipality shall receive less than the amount
345 due from the Revenue Sharing Trust Fund for Municipalities and
346 the former Municipal Financial Assistance Trust Fund in state
347 fiscal year 1999-2000. If the total proceeds to be distributed
348 are less than the amount received in combination from the

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349 Revenue Sharing Trust Fund for Municipalities and the former
350 Municipal Financial Assistance Trust Fund in state fiscal year
351 1999-2000, each municipality shall receive an amount
352 proportionate to the amount it was due in state fiscal year
353 1999-2000.

354 ~~6.7.~~ Of the remaining proceeds:

355 a. In each fiscal year, the sum of \$29,915,500 shall be
356 divided into as many equal parts as there are counties in the
357 state, and one part shall be distributed to each county. The
358 distribution among the several counties shall begin each fiscal
359 year on or before January 5th and shall continue monthly for a
360 total of 4 months. If a local or special law required that any
361 moneys accruing to a county in fiscal year 1999-2000 under the
362 then-existing provisions of s. 550.135 be paid directly to the
363 district school board, special district, or a municipal
364 government, such payment shall continue until such time that the
365 local or special law is amended or repealed. The state covenants
366 with holders of bonds or other instruments of indebtedness
367 issued by local governments, special districts, or district
368 school boards prior to July 1, 2000, that it is not the intent
369 of this subparagraph to adversely affect the rights of those
370 holders or relieve local governments, special districts, or
371 district school boards of the duty to meet their obligations as
372 a result of previous pledges or assignments or trusts entered
373 into which obligated funds received from the distribution to
374 county governments under then-existing s. 550.135. This
375 distribution specifically is in lieu of funds distributed under
376 s. 550.135 prior to July 1, 2000.

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377 b. The department shall distribute \$166,667 monthly
378 pursuant to s. 288.1162 to each applicant that has been
379 certified as a "facility for a new professional sports
380 franchise" or a "facility for a retained professional sports
381 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
382 distributed monthly by the department to each applicant that has
383 been certified as a "facility for a retained spring training
384 franchise" pursuant to s. 288.1162; however, not more than
385 \$416,670 may be distributed monthly in the aggregate to all
386 certified facilities for a retained spring training franchise.
387 Distributions shall begin 60 days following such certification
388 and shall continue for not more than 30 years. Nothing contained
389 in this paragraph shall be construed to allow an applicant
390 certified pursuant to s. 288.1162 to receive more in
391 distributions than actually expended by the applicant for the
392 public purposes provided for in s. 288.1162(6).

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

399 d. Beginning 30 days after notice by the Office of
400 Tourism, Trade, and Economic Development to the Department of
401 Revenue that the applicant has been certified as the
402 International Game Fish Association World Center facility
403 pursuant to s. 288.1169, and the facility is open to the public,
404 \$83,333 shall be distributed monthly, for up to 168 months, to
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405 the applicant. This distribution is subject to reduction
406 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
407 made, after certification and before July 1, 2000.

408 ~~7.8.~~ All other proceeds shall remain with the General
409 Revenue Fund.

410 Section 3. Effective January 1, 2010, section 403.7062,
411 Florida Statutes, is created to read:

412 403.7062 Solid waste disposal fee.--

413 (1) For the privilege of engaging in business, a fee for
414 each ton of solid waste disposed of at a permitted solid waste
415 management facility in the state is imposed on the owner of such
416 a facility. The fee shall be imposed at the rate of \$1.25 for
417 each ton of solid waste received and permanently disposed of at
418 the facility.

419 (2) As used in this section, the term:

420 (a) "Owner" means any special district or private,
421 governmental, or other entity authorized to own or operate a
422 solid waste management facility.

423 (b) "Permitted solid waste management facility" means a
424 Class I or Class III landfill, a construction and demolition
425 debris disposal facility, or a land clearing debris disposal
426 facility.

427 (c) "Proceeds of the fee" means all funds collected and
428 received by the Department of Revenue pursuant to this section,
429 including interest and penalties on delinquent fees.

430 (3) The fee imposed by this section must be paid to the
431 Department of Revenue by electronic funds transfer on or before
432 the 20th day of the month following the month in which the solid

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433 waste is received at the facility. The payment of the fee must
434 be accompanied by a form prescribed by the Department of Revenue
435 and initiated by the owner of the facility through electronic
436 data interchange.

437 (4) The proceeds of the solid waste disposal fee, less
438 administrative costs, shall be paid into the State Treasury to
439 the credit of the General Revenue Fund. Administrative costs may
440 not exceed 3 percent of the total revenues collected pursuant to
441 this section and may include only those costs reasonably
442 attributable to the fee.

443 (5) (a) The Department of Revenue shall administer,
444 collect, and enforce the fee authorized under this section
445 pursuant to the procedures for administration, collection, and
446 enforcement of the general state sales tax imposed under chapter
447 212, except as provided in this section. The provisions of this
448 section regarding the authority of the Department of Revenue to
449 audit and make assessments, the keeping of books and records,
450 and the interest and penalties imposed on delinquent fees apply.
451 The fee may not be included in computing estimated taxes under
452 s. 212.11, and the dealer's credit for collecting taxes or fees
453 provided for in s. 212.12 does not apply to the fee imposed by
454 this section.

455 (b) The Department of Revenue is authorized to adopt rules
456 and prescribe and publish such forms as are necessary to
457 administer this section and establish audit procedures and
458 assess delinquent fees.

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459 Section 4. (1) The Lake Okeechobee Protection Trust Fund
460 within the Department of Environmental Protection, FLAIR number
461 37-2-890, is terminated.

462 (2) All current balances remaining in and all revenues of,
463 the trust fund shall be transferred to the General Revenue Fund.

464 (3) The Department of Environmental Protection shall pay
465 any outstanding debts and obligations of the terminated fund as
466 soon as practicable, and the Chief Financial Officer shall close
467 out and remove the terminated fund from the various state
468 accounting systems using generally accepted accounting
469 principles concerning warrants outstanding, assets, and
470 liabilities.

471 Section 5. Paragraph (a) of subsection (5) of section
472 11.45, Florida Statutes, is amended to read:

473 11.45 Definitions; duties; authorities; reports; rules.--

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

475 (a) The Legislative Auditing Committee shall direct the
476 Auditor General to make an audit of any municipality whenever
477 petitioned to do so by at least 20 percent of the registered
478 electors in the last general election of that municipality
479 pursuant to this subsection. The supervisor of elections of the
480 county in which the municipality is located shall certify
481 whether or not the petition contains the signatures of at least
482 20 percent of the registered electors of the municipality. After
483 the completion of the audit, the Auditor General shall determine
484 whether the municipality has the fiscal resources necessary to
485 pay the cost of the audit. The municipality shall pay the cost
486 of the audit within 90 days after the Auditor General's

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487 determination that the municipality has the available resources.
488 If the municipality fails to pay the cost of the audit, the
489 Department of Revenue shall, upon certification of the Auditor
490 General, withhold from that portion of the distribution pursuant
491 to s. 212.20(6)(d)~~5.6~~ which is distributable to such
492 municipality, a sum sufficient to pay the cost of the audit and
493 shall deposit that sum into the General Revenue Fund of the
494 state.

495 Section 6. Paragraph (b) of subsection (2) of section
496 202.18, Florida Statutes, is amended to read:

497 202.18 Allocation and disposition of tax proceeds.--The
498 proceeds of the communications services taxes remitted under
499 this chapter shall be treated as follows:

500 (2) The proceeds of the taxes remitted under s.
501 202.12(1)(b) shall be divided as follows:

502 (b) Sixty-three percent of the remainder shall be
503 allocated to the state and distributed pursuant to s. 212.20(6),
504 except that the proceeds allocated pursuant to s.
505 212.20(6)(d)~~2.3~~ shall be prorated to the participating counties
506 in the same proportion as that month's collection of the taxes
507 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

508 Section 7. Subsection (3) of section 218.245, Florida
509 Statutes, is amended to read:

510 218.245 Revenue sharing; apportionment.--

511 (3) Revenues attributed to the increase in distribution to
512 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
513 212.20(6)(d)~~5.6~~ from 1.0715 percent to 1.3409 percent provided
514 in chapter 2003-402, Laws of Florida, shall be distributed to
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515 each eligible municipality and any unit of local government
516 which is consolidated as provided by s. 9, Art. VIII of the
517 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,
518 1968 revised constitution, as follows: each eligible local
519 government's allocation shall be based on the amount it received
520 from the half-cent sales tax under s. 218.61 in the prior state
521 fiscal year divided by the total receipts under s. 218.61 in the
522 prior state fiscal year for all eligible local governments;
523 provided, however, for the purpose of calculating this
524 distribution, the amount received from the half-cent sales tax
525 under s. 218.61 in the prior state fiscal year by a unit of
526 local government which is consolidated as provided by s. 9, Art.
527 VIII of the State Constitution of 1885, as amended, and as
528 preserved by s. 6(e), Art. VIII, of the Constitution as revised
529 in 1968, shall be reduced by 50 percent for such local
530 government and for the total receipts. For eligible
531 municipalities that began participating in the allocation of
532 half-cent sales tax under s. 218.61 in the previous state fiscal
533 year, their annual receipts shall be calculated by dividing
534 their actual receipts by the number of months they participated,
535 and the result multiplied by 12.

536 Section 8. Subsections (5), (6), and (7) of section
537 218.65, Florida Statutes, are amended to read:

538 218.65 Emergency distribution.--

539 (5) At the beginning of each fiscal year, the Department
540 of Revenue shall calculate a base allocation for each eligible
541 county equal to the difference between the current per capita
542 limitation times the county's population, minus prior year

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543 ordinary distributions to the county pursuant to ss.
544 212.20(6) (d) ~~2.3~~, 218.61, and 218.62. If moneys deposited into
545 the Local Government Half-cent Sales Tax Clearing Trust Fund
546 pursuant to s. 212.20(6) (d) ~~3.4~~, excluding moneys appropriated
547 for supplemental distributions pursuant to subsection (8), for
548 the current year are less than or equal to the sum of the base
549 allocations, each eligible county shall receive a share of the
550 appropriated amount proportional to its base allocation. If the
551 deposited amount exceeds the sum of the base allocations, each
552 county shall receive its base allocation, and the excess
553 appropriated amount, less any amounts distributed under
554 subsection (6), shall be distributed equally on a per capita
555 basis among the eligible counties.

556 (6) If moneys deposited in the Local Government Half-cent
557 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6) (d) ~~3.4~~
558 exceed the amount necessary to provide the base allocation to
559 each eligible county, the moneys in the trust fund may be used
560 to provide a transitional distribution, as specified in this
561 subsection, to certain counties whose population has increased.
562 The transitional distribution shall be made available to each
563 county that qualified for a distribution under subsection (2) in
564 the prior year but does not, because of the requirements of
565 paragraph (2) (a), qualify for a distribution in the current
566 year. Beginning on July 1 of the year following the year in
567 which the county no longer qualifies for a distribution under
568 subsection (2), the county shall receive two-thirds of the
569 amount received in the prior year, and beginning July 1 of the
570 second year following the year in which the county no longer

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571 | qualifies for a distribution under subsection (2), the county
572 | shall receive one-third of the amount it received in the last
573 | year it qualified for the distribution under subsection (2). If
574 | insufficient moneys are available in the Local Government Half-
575 | cent Sales Tax Clearing Trust Fund to fully provide such a
576 | transitional distribution to each county that meets the
577 | eligibility criteria in this section, each eligible county shall
578 | receive a share of the available moneys proportional to the
579 | amount it would have received had moneys been sufficient to
580 | fully provide such a transitional distribution to each eligible
581 | county.

582 | (7) There is hereby annually appropriated from the Local
583 | Government Half-cent Sales Tax Clearing Trust Fund the
584 | distribution provided in s. 212.20(6)(d)~~3.4~~ to be used for
585 | emergency and supplemental distributions pursuant to this
586 | section.

587 | Section 9. Subsection (6) of section 288.1169, Florida
588 | Statutes, is amended to read:

589 | 288.1169 International Game Fish Association World Center
590 | facility.--

591 | (6) The Department of Commerce must recertify every 10
592 | years that the facility is open, that the International Game
593 | Fish Association World Center continues to be the only
594 | international administrative headquarters, fishing museum, and
595 | Hall of Fame in the United States recognized by the
596 | International Game Fish Association, and that the project is
597 | meeting the minimum projections for attendance or sales tax
598 | revenues as required at the time of original certification. If

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599 the facility is not recertified during this 10-year review as
600 meeting the minimum projections, then funding will be abated
601 until certification criteria are met. If the project fails to
602 generate \$1 million of annual revenues pursuant to paragraph
603 (2) (e), the distribution of revenues pursuant to s.
604 212.20(6) (d) ~~6.7~~-d. shall be reduced to an amount equal to
605 \$83,333 multiplied by a fraction, the numerator of which is the
606 actual revenues generated and the denominator of which is \$1
607 million. Such reduction shall remain in effect until revenues
608 generated by the project in a 12-month period equal or exceed \$1
609 million.

610 Section 10. Section 373.45952, Florida Statutes, is
611 repealed.

612 Section 11. Except as otherwise expressly provided in this
613 act, this act shall take effect July 1, 2009.

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T I T L E A M E N D M E N T

Remove the entire title and insert:

A bill to be entitled

An act relating to environmental protection; amending s.
201.15, F.S.; authorizing the use of specified proceeds
from the excise tax on documents for certain debt service
obligations; removing provisions authorizing the
distribution of specified amounts of the proceeds from the
excise tax on documents to the Water Protection and

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627 Sustainability Program Trust Fund within the Department of
628 Environmental Protection and the Marine Resources
629 Conservation Trust Fund within the Fish and Wildlife
630 Conservation Commission; providing for the distribution of
631 a specified amount of the proceeds from the excise tax on
632 documents to the General Revenue Fund; removing an
633 obsolete provision; authorizing the use of proceeds from
634 the excise tax on documents for specified debt service
635 obligations under certain conditions; amending s. 212.20,
636 F.S.; removing provisions authorizing the distribution of
637 specified amounts of the proceeds from the tax on sales,
638 use, and other transactions and the communications
639 services tax to the Ecosystem Management and Restoration
640 Trust Fund within the Department of Environmental
641 Protection and increasing the distribution to the General
642 Revenue Fund; creating s. 403.7062, F.S.; providing for a
643 solid waste disposal fee; providing requirements for
644 imposition and collection of the fee; providing for
645 distribution of the proceeds to the General Revenue Fund;
646 authorizing the Department of Revenue to adopt rules;
647 terminating the Lake Okeechobee Protection Trust Fund;
648 providing for the disposition of balances in and revenues
649 of the trust fund; prescribing procedures for the
650 termination of the trust fund; amending s. 11.45, 202.18,
651 218.245, 218.65, and 288.1169, F.S.; conforming cross-
652 references; repealing s. 373.45952, F.S., relating to the
653 Lake Okeechobee Protection Trust Fund; providing effective
654 dates.

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