

By the Committee on General Government Appropriations; and
Senator Baker

601-03911-09

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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 for reversion of statutory text of
8 certain provisions; providing an effective date.

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

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

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

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

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

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

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

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

41 b. Fifty percent to the General Revenue Fund.

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

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

57 5. After the distributions under subparagraphs 1., 2., 3.,
58 and 4., 2.0440 percent of the available proceeds pursuant to

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59 this paragraph shall be transferred monthly to the Revenue
60 Sharing Trust Fund for Counties pursuant to s. 218.215.

61 6. After the distributions under subparagraphs 1., 2., 3.,
62 and 4., 1.3409 percent of the available proceeds pursuant to
63 this paragraph shall be transferred monthly to the Revenue
64 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
65 the total revenue to be distributed pursuant to this
66 subparagraph is at least as great as the amount due from the
67 Revenue Sharing Trust Fund for Municipalities and the former
68 Municipal Financial Assistance Trust Fund in state fiscal year
69 1999-2000, no municipality shall receive less than the amount
70 due from the Revenue Sharing Trust Fund for Municipalities and
71 the former Municipal Financial Assistance Trust Fund in state
72 fiscal year 1999-2000. If the total proceeds to be distributed
73 are less than the amount received in combination from the
74 Revenue Sharing Trust Fund for Municipalities and the former
75 Municipal Financial Assistance Trust Fund in state fiscal year
76 1999-2000, each municipality shall receive an amount
77 proportionate to the amount it was due in state fiscal year
78 1999-2000.

79 7. Of the remaining proceeds:

80 a. In each fiscal year, the sum of \$29,915,500 shall be
81 divided into as many equal parts as there are counties in the
82 state, and one part shall be distributed to each county. The
83 distribution among the several counties shall begin each fiscal
84 year on or before January 5th and shall continue monthly for a
85 total of 4 months. If a local or special law required that any
86 moneys accruing to a county in fiscal year 1999-2000 under the
87 then-existing provisions of s. 550.135 be paid directly to the

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

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

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117 public purposes provided for in s. 288.1162(6).

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

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

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

135 Section 2. The amendments to s. 212.20(6), Florida
136 Statutes, made by this act shall expire July 1, 2014, and the
137 text of that subsection shall revert to that in existence on
138 June 30, 2009, except that any amendments to such text enacted
139 other than by this act shall be preserved and continue to
140 operate to the extent that such amendments are not dependent
141 upon the portions of such text which expire pursuant to this
142 section.

143 Section 3. This act shall take effect July 1, 2009.