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1
2 An act relating to the disposition of tax revenues;
3 amending s. 201.15, F.S.; authorizing the use of
4 specified proceeds from the excise tax on documents
5 for certain debt service obligations; removing
6 provisions authorizing the distribution of specified
7 amounts of the proceeds from the excise tax on
8 documents to the Water Protection and Sustainability
9 Program Trust Fund within the Department of
10 Environmental Protection and the Marine Resources
11 Conservation Trust Fund within the Fish and Wildlife
12 Conservation Commission; providing for the
13 distribution of a specified amount of the proceeds
14 from the excise tax on documents to the General
15 Revenue Fund; removing an obsolete provision;
16 authorizing the use of proceeds from the excise tax on
17 documents for specified debt service obligations under
18 certain conditions; amending s. 212.20, F.S.; removing
19 provisions authorizing the distribution of specified
20 amounts of the proceeds from the tax on sales, use,
21 and other transactions and the communications services
22 tax to the Ecosystem Management and Restoration Trust
23 Fund within the Department of Environmental Protection
24 and increasing the distribution to the General Revenue
25 Fund; providing for the disposition of balances in and
26 revenues of the trust fund; prescribing procedures for
27 the termination of the trust fund; amending s.
28 376.3071, F.S.; authorizing the Inland Protection
29 Financing Corporation to issue bonds; authorizing the

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30 Department of Environmental Protection to enter into
31 service contracts in conjunction with the issuance of
32 such bonds; amending s. 376.3075, F.S.; revising
33 provisions relation to the Inland Protection Financing
34 Corporation; deleting the termination date for the
35 corporation; revising the members of the corporation's
36 board of directors; expressly providing that the
37 corporation is authorized to finance the
38 rehabilitation of petroleum contamination sites;
39 revising certain limitations on notes, bonds, or other
40 obligations or evidence of indebtedness issued by the
41 corporation; deleting provisions relating to the
42 submission of a financial plan; increasing the terms
43 of service contracts; deleting a limitation on the
44 amount of such contracts; deleting certain limitations
45 on the payment of existing reimbursement obligations;
46 amending ss. 11.45, 202.18, 218.245, 218.65, and
47 288.1169, F.S.; conforming cross-references; repealing
48 s. 23 of ch. 2008-150, L.O.F., relating to the
49 Department of Environmental Protection's authority to
50 issue certain Class I landfill permits; terminating
51 the Lake Okeechobee Protection Trust Fund; repealing
52 s. 373.45952, F.S., relating to the Lake Okeechobee
53 Protection Trust Fund; providing an effective date.

54
55 Be It Enacted by the Legislature of the State of Florida:

56
57 Section 1. Section 201.15, Florida Statutes, as amended by
58 section 1 of chapter 2009-17, Laws of Florida, is amended to

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59 read:

60 201.15 Distribution of taxes collected.—All taxes collected
61 under this chapter are subject to the service charge imposed in
62 s. 215.20(1). Prior to distribution under this section, the
63 Department of Revenue shall deduct amounts necessary to pay the
64 costs of the collection and enforcement of the tax levied by
65 this chapter. Such costs and the service charge may not be
66 levied against any portion of taxes pledged to debt service on
67 bonds to the extent that the costs and service charge are
68 required to pay any amounts relating to the bonds. After
69 distributions are made pursuant to subsection (1), all of the
70 costs of the collection and enforcement of the tax levied by
71 this chapter and the service charge shall be available and
72 transferred to the extent necessary to pay debt service and any
73 other amounts payable with respect to bonds authorized before
74 January 1, 2010, secured by revenues distributed pursuant to
75 subsection (1). All taxes remaining after deduction of costs and
76 the service charge shall be distributed as follows:

77 (1) Sixty-three and thirty-one hundredths percent of the
78 remaining taxes ~~collected under this chapter~~ shall be used for
79 the following purposes:

80 (a) Amounts necessary to pay the debt service on, or fund
81 debt service reserve funds, rebate obligations, or other amounts
82 payable with respect to Preservation 2000 bonds issued pursuant
83 to s. 375.051 and Florida Forever bonds issued pursuant to s.
84 215.618, shall be paid into the State Treasury to the credit of
85 the Land Acquisition Trust Fund to be used for such purposes.
86 The amount transferred to the Land Acquisition Trust Fund may
87 not exceed \$300 million in fiscal year 1999-2000 and thereafter

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88 for Preservation 2000 bonds and bonds issued to refund
89 Preservation 2000 bonds, and \$300 million in fiscal year 2000-
90 2001 and thereafter for Florida Forever bonds. The annual amount
91 transferred to the Land Acquisition Trust Fund for Florida
92 Forever bonds may not exceed \$30 million in the first fiscal
93 year in which bonds are issued. The limitation on the amount
94 transferred shall be increased by an additional \$30 million in
95 each subsequent fiscal year, but may not exceed a total of \$300
96 million in any fiscal year for all bonds issued. It is the
97 intent of the Legislature that all bonds issued to fund the
98 Florida Forever Act be retired by December 31, 2040. Except for
99 bonds issued to refund previously issued bonds, no series of
100 bonds may be issued pursuant to this paragraph unless such bonds
101 are approved and the debt service for the remainder of the
102 fiscal year in which the bonds are issued is specifically
103 appropriated in the General Appropriations Act. For purposes of
104 refunding Preservation 2000 bonds, amounts designated within
105 this section for Preservation 2000 and Florida Forever bonds may
106 be transferred between the two programs to the extent provided
107 for in the documents authorizing the issuance of the bonds. The
108 Preservation 2000 bonds and Florida Forever bonds are ~~shall be~~
109 equally and ratably secured by moneys distributable to the Land
110 Acquisition Trust Fund pursuant to this section, except as to
111 ~~the extent~~ specifically provided otherwise by the documents
112 authorizing the issuance of the bonds. ~~No~~ Moneys transferred to
113 the Land Acquisition Trust Fund pursuant to this paragraph, or
114 earnings thereon, may not ~~shall~~ be used or made available to pay
115 debt service on the Save Our Coast revenue bonds.

116 (b) Moneys shall be paid into the State Treasury to the

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117 credit of the Save Our Everglades Trust Fund in amounts
118 necessary to pay debt service, provide reserves, and pay rebate
119 obligations and other amounts due with respect to bonds issued
120 under s. 215.619. Taxes distributed under paragraph (a) and this
121 paragraph must be collectively distributed on a pro rata basis
122 when the available moneys under this subsection are not
123 sufficient to cover the amounts required under paragraph (a) and
124 this paragraph.

125 (c) ~~The remainder of the moneys distributed under this~~
126 ~~subsection,~~ After the required payments under paragraphs (a) and
127 (b), the remainder shall be paid into the State Treasury to the
128 credit of:

129 1. The State Transportation Trust Fund in the Department of
130 Transportation in the amount of the lesser of 38.2 percent of
131 the remainder or \$541.75 million in each fiscal year, to be used
132 for the following specified purposes, notwithstanding any other
133 law to the contrary:

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

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

139 c. For the purposes of the Strategic Intermodal System
140 specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent
141 of these funds after allocating for the New Starts Transit
142 Program described in sub-subparagraph a. and the Small County
143 Outreach Program described in sub-subparagraph b.; and

144 d. For the purposes of the Transportation Regional
145 Incentive Program specified in s. 339.2819, 25 percent of these

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146 funds after allocating for the New Starts Transit Program
147 described in sub-subparagraph a. and the Small County Outreach
148 Program described in sub-subparagraph b.

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

153 2.3. The Grants and Donations Trust Fund in the Department
154 of Community Affairs in the amount of the lesser of .23 percent
155 of the remainder or \$3.25 million in each fiscal year, with 92
156 percent to be used to fund technical assistance to local
157 governments and school boards on the requirements and
158 implementation of this act and the remaining amount to be used
159 to fund the Century Commission established in s. 163.3247.

160 3.4. The Ecosystem Management and Restoration Trust Fund in
161 the amount of the lesser of 2.12 percent of the remainder or \$30
162 million in each fiscal year, to be used for the preservation and
163 repair of the state's beaches as provided in ss. 161.091-
164 161.212.

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

169 4.6. General Inspection Trust Fund in the amount of the
170 lesser of .02 percent of the remainder or \$300,000 in each
171 fiscal year to be used to fund oyster management and restoration
172 programs as provided in s. 379.362(3).

173
174 Moneys distributed pursuant to this paragraph may not be pledged

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175 for debt service unless such pledge is approved by referendum of
176 the voters.

177 ~~(d) The remainder of the moneys distributed under this~~
178 ~~subsection,~~ After the required payments under paragraphs (a),
179 (b), and (c), the remainder shall be paid into the State
180 Treasury to the credit of the General Revenue Fund to be used
181 and expended for the purposes for which the General Revenue Fund
182 was created and exists by law.

183 (2) The lesser of 7.56 percent of the remaining taxes
184 ~~collected under this chapter~~ or \$84.9 million in each fiscal
185 year shall be distributed as follows:

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

189 (b) The remainder shall be paid into the State Treasury to
190 the credit of the Land Acquisition Trust Fund. Sums deposited in
191 the fund pursuant to this subsection may be used for any purpose
192 for which funds deposited in the Land Acquisition Trust Fund may
193 lawfully be used.

194 ~~(3) (a) Through the 2008-2009 fiscal year, the lesser of~~
195 ~~1.94 percent of the remaining taxes collected under this chapter~~
196 ~~or \$26 million in each fiscal year shall be paid into the State~~
197 ~~Treasury to the credit of the Land Acquisition Trust Fund.~~

198 ~~(b) Beginning with the 2009-2010 fiscal year,~~ The lesser of
199 1.94 percent of the remaining taxes ~~collected under this chapter~~
200 or \$26 million in each fiscal year shall be distributed in the
201 following order:

202 1. Amounts necessary to pay debt service or to fund debt
203 service reserve funds, rebate obligations, or other amounts

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204 payable with respect to bonds issued before February 1, 2009,
205 pursuant to this subsection shall be paid into the State
206 Treasury to the credit of the Land Acquisition Trust Fund.

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

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

211 (b) ~~(e)~~ Moneys deposited in the Land Acquisition Trust Fund
212 pursuant to this subsection shall be used to acquire coastal
213 lands or to pay debt service on bonds issued to acquire coastal
214 lands and to develop and manage lands acquired with moneys from
215 the trust fund.

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

221 ~~(5) (a) For the 2007-2008 fiscal year, 3.96 percent of the~~
222 ~~remaining taxes collected under this chapter shall be paid into~~
223 ~~the State Treasury to the credit of the Conservation and~~
224 ~~Recreation Lands Trust Fund to carry out the purposes set forth~~
225 ~~in s. 259.032. Ten and five hundredths percent of the amount~~
226 ~~credited to the Conservation and Recreation Lands Trust Fund~~
227 ~~pursuant to this subsection shall be transferred to the State~~
228 ~~Game Trust Fund and used for land management activities.~~

229 (b) Beginning July 1, 2008, 3.52 percent Of the remaining
230 taxes, 3.52 percent ~~collected under this chapter~~ shall be paid
231 into the State Treasury to the credit of the Conservation and
232 Recreation Lands Trust Fund to carry out the purposes set forth

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233 in s. 259.032. Eleven and fifteen hundredths percent of the
234 amount credited to the Conservation and Recreation Lands Trust
235 Fund pursuant to this subsection shall be transferred to the
236 State Game Trust Fund and used for land management activities.

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

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

247 (8) One-half of one percent of the remaining taxes
248 ~~collected under this chapter~~ shall be paid into the State
249 Treasury and divided equally to the credit of the Department of
250 Environmental Protection Water Quality Assurance Trust Fund to
251 address water quality impacts associated with nonagricultural
252 nonpoint sources and to the credit of the Department of
253 Agriculture and Consumer Services General Inspection Trust Fund
254 to address water quality impacts associated with agricultural
255 nonpoint sources, respectively. These funds shall be used for
256 research, development, demonstration, and implementation of
257 suitable best management practices or other measures used to
258 achieve water quality standards in surface waters and water
259 segments identified pursuant to ss. 303(d) of the Clean Water
260 Act, Pub. L. No. 92-500, 33 U.S.C. ss. 1251 et seq.

261 Implementation of best management practices and other measures

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262 may include cost-share grants, technical assistance,
263 implementation tracking, and conservation leases or other
264 agreements for water quality improvement. The Department of
265 Environmental Protection and the Department of Agriculture and
266 Consumer Services may adopt rules governing the distribution of
267 funds for implementation of best management practices. The
268 unobligated balance of funds received from the distribution of
269 taxes collected under this chapter to address water quality
270 impacts associated with nonagricultural nonpoint sources must
271 ~~will~~ be excluded when calculating the unobligated balance of the
272 Water Quality Assurance Trust Fund as it relates to the
273 determination of the applicable excise tax rate.

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

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

281 (b) Half of that amount shall be paid into the State
282 Treasury to the credit of the Local Government Housing Trust
283 Fund and ~~shall be~~ used for the purposes for which the Local
284 Government Housing Trust Fund was created and exists by law.

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

289 (a) Twelve and one-half percent of that amount shall be
290 deposited into the State Housing Trust Fund and be expended by

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291 the Department of Community Affairs and by the Florida Housing
292 Finance Corporation for the purposes for which the State Housing
293 Trust Fund was created and exists by law.

294 (b) Eighty-seven and one-half percent of that amount shall
295 be distributed to the Local Government Housing Trust Fund and
296 ~~shall be used~~ for the purposes for which the Local Government
297 Housing Trust Fund was created and exists by law. Funds from
298 this category may also be used to provide for state and local
299 services to assist the homeless.

300 (11) The distribution of proceeds deposited into the Water
301 Management Lands Trust Fund and the Conservation and Recreation
302 Lands Trust Fund, pursuant to subsections (4) and (5), may not
303 be used for land acquisition but may be used for preacquisition
304 costs associated with land purchases. The Legislature intends
305 that the Florida Forever program supplant the acquisition
306 programs formerly authorized under ss. 259.032 and 373.59.

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

310 (13) ~~Beginning July 1, 2008,~~ In each fiscal year that the
311 remaining taxes ~~collected under this chapter~~ exceed collections
312 in the prior fiscal year, the stated maximum dollar amounts
313 provided in subsections (2), (4), (6), (7), (9), and (10) shall
314 each be increased by an amount equal to 10 percent of the
315 increase in the remaining taxes collected under this chapter
316 multiplied by the applicable percentage provided in those
317 subsections.

318 (14) If the payment requirements in any year for bonds
319 outstanding on July 1, 2007, or bonds issued to refund such

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320 bonds, exceed the limitations of this section, distributions to
321 the trust fund from which the bond payments are made must ~~shall~~
322 be increased to the lesser of the amount needed to pay bond
323 obligations or the limit of the applicable percentage
324 distribution provided in subsections (1)-(10).

325 (15) Distributions to the State Housing Trust Fund pursuant
326 to subsections (9) and (10) must ~~shall~~ be sufficient to cover
327 amounts required to be transferred to the Florida Affordable
328 Housing Guarantee Program's annual debt service reserve and
329 guarantee fund pursuant to s. 420.5092(6)(a) and (b) up to ~~but~~
330 ~~not exceeding~~ the amount required to be transferred to such
331 reserve and fund based on the percentage distribution of
332 documentary stamp tax revenues to the State Housing Trust Fund
333 which is in effect in the 2004-2005 fiscal year.

334 (16) If amounts necessary to pay debt service or any other
335 amounts payable with respect to Preservation 2000 bonds, Florida
336 Forever bonds, or Everglades Restoration bonds authorized before
337 January 1, 2010, exceed the amounts distributable pursuant to
338 subsection (1), all moneys distributable pursuant to this
339 section are available for such obligations and transferred in
340 the amounts necessary to pay such obligations when due. However,
341 amounts distributable pursuant to subsection (2), subsection
342 (3), subsection (4), subsection (5), paragraph (9)(a), or
343 paragraph (10)(a) are not available to pay such obligations to
344 the extent that such moneys are necessary to pay debt service on
345 bonds secured by revenues pursuant to those provisions.

346 ~~(17)-(16) The remaining taxes collected under this chapter,~~
347 After the distributions provided in the preceding subsections,
348 any remaining taxes shall be paid into the State Treasury to the

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349 credit of the General Revenue Fund.

350 Section 2. Paragraph (d) of subsection (6) of section
351 212.20, Florida Statutes, is amended to read:

352 212.20 Funds collected, disposition; additional powers of
353 department; operational expense; refund of taxes adjudicated
354 unconstitutionally collected.—

355 (6) Distribution of all proceeds under this chapter and s.
356 202.18(1) (b) and (2) (b) shall be as follows:

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

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

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

369 2.3. After the distribution under subparagraph
370 ~~subparagraphs 1. and 2.~~, 8.814 percent of the amount remitted by
371 a sales tax dealer located within a participating county
372 pursuant to s. 218.61 shall be transferred into the Local
373 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
374 July 1, 2003, the amount to be transferred ~~pursuant to this~~
375 ~~subparagraph to the Local Government Half-cent Sales Tax~~
376 ~~Clearing Trust Fund~~ shall be reduced by 0.1 percent, and the
377 department shall distribute this amount to the Public Employees

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378 Relations Commission Trust Fund less \$5,000 each month, which
379 shall be added to the amount calculated in subparagraph 3. ~~4.~~
380 and distributed accordingly.

381 ~~3.4.~~ After the distribution under subparagraphs 1. and 2.,
382 and ~~3.~~ 0.095 percent shall be transferred to the Local
383 Government Half-cent Sales Tax Clearing Trust Fund and
384 distributed pursuant to s. 218.65.

385 ~~4.5.~~ After the distributions under subparagraphs 1., 2.,
386 and 3., and ~~4.~~ 2.0440 percent of the available proceeds
387 ~~pursuant to this paragraph~~ shall be transferred monthly to the
388 Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

389 ~~5.6.~~ After the distributions under subparagraphs 1., 2.,
390 and 3., and ~~4.~~ 1.3409 percent of the available proceeds
391 ~~pursuant to this paragraph~~ shall be transferred monthly to the
392 Revenue Sharing Trust Fund for Municipalities pursuant to s.
393 218.215. If the total revenue to be distributed pursuant to this
394 subparagraph is at least as great as the amount due from the
395 Revenue Sharing Trust Fund for Municipalities and the former
396 Municipal Financial Assistance Trust Fund in state fiscal year
397 1999-2000, no municipality shall receive less than the amount
398 due from the Revenue Sharing Trust Fund for Municipalities and
399 the former Municipal Financial Assistance Trust Fund in state
400 fiscal year 1999-2000. If the total proceeds to be distributed
401 are less than the amount received in combination from the
402 Revenue Sharing Trust Fund for Municipalities and the former
403 Municipal Financial Assistance Trust Fund in state fiscal year
404 1999-2000, each municipality shall receive an amount
405 proportionate to the amount it was due in state fiscal year
406 1999-2000.

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407 6.7. Of the remaining proceeds:

408 a. In each fiscal year, the sum of \$29,915,500 shall be
409 divided into as many equal parts as there are counties in the
410 state, and one part shall be distributed to each county. The
411 distribution among the several counties must ~~shall~~ begin each
412 fiscal year on or before January 5th and ~~shall~~ continue monthly
413 for a total of 4 months. If a local or special law required that
414 any moneys accruing to a county in fiscal year 1999-2000 under
415 the then-existing provisions of s. 550.135 be paid directly to
416 the district school board, special district, or a municipal
417 government, such payment must ~~shall~~ continue until ~~such time~~
418 ~~that~~ the local or special law is amended or repealed. The state
419 covenants with holders of bonds or other instruments of
420 indebtedness issued by local governments, special districts, or
421 district school boards before ~~prior to~~ July 1, 2000, that it is
422 not the intent of this subparagraph to adversely affect the
423 rights of those holders or relieve local governments, special
424 districts, or district school boards of the duty to meet their
425 obligations as a result of previous pledges or assignments or
426 trusts entered into which obligated funds received from the
427 distribution to county governments under then-existing s.
428 550.135. This distribution specifically is in lieu of funds
429 distributed under s. 550.135 before ~~prior to~~ July 1, 2000.

430 b. The department shall distribute \$166,667 monthly
431 pursuant to s. 288.1162 to each applicant that has been
432 certified as a "facility for a new professional sports
433 franchise" or a "facility for a retained professional sports
434 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
435 distributed monthly by the department to each applicant that has

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436 been certified as a "facility for a retained spring training
437 franchise" pursuant to s. 288.1162; however, not more than
438 \$416,670 may be distributed monthly in the aggregate to all
439 certified facilities for a retained spring training franchise.
440 Distributions must ~~shall~~ begin 60 days following such
441 certification and shall continue for not more than 30 years.
442 ~~Nothing contained in~~ This paragraph may not ~~shall~~ be construed
443 to allow an applicant certified pursuant to s. 288.1162 to
444 receive more in distributions than actually expended by the
445 applicant for the public purposes provided for in s.
446 288.1162(6).

447 c. Beginning 30 days after notice by the Office of Tourism,
448 Trade, and Economic Development to the Department of Revenue
449 that an applicant has been certified as the professional golf
450 hall of fame pursuant to s. 288.1168 and is open to the public,
451 \$166,667 shall be distributed monthly, for up to 300 months, to
452 the applicant.

453 d. Beginning 30 days after notice by the Office of Tourism,
454 Trade, and Economic Development to the Department of Revenue
455 that the applicant has been certified as the International Game
456 Fish Association World Center facility pursuant to s. 288.1169,
457 and the facility is open to the public, \$83,333 shall be
458 distributed monthly, for up to 168 months, to the applicant.
459 This distribution is subject to reduction pursuant to s.
460 288.1169. A lump sum payment of \$999,996 shall be made, after
461 certification and before July 1, 2000.

462 ~~7.8.~~ All other proceeds must ~~shall~~ remain in ~~with~~ the
463 General Revenue Fund.

464 Section 3. Paragraph (a) of subsections (1) and subsection

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465 (14) of section 376.3071, Florida Statutes, are amended to read:
466 376.3071 Inland Protection Trust Fund; creation; purposes;
467 funding.—

468 (1) FINDINGS.—In addition to the legislative findings set
469 forth in s. 376.30, the Legislature finds and declares:

470 (a) That significant quantities of petroleum and petroleum
471 products are being stored in ~~underground~~ storage systems in this
472 state, which ~~storage~~ is a hazardous undertaking.

473 (14) LEGISLATIVE APPROVAL AND AUTHORIZATION.—Prior to the
474 department entering into a service contract with the Inland
475 Protection Financing Corporation which includes payments by the
476 department to support any existing or planned note, bond,
477 certificate of indebtedness, or other obligation or evidence of
478 indebtedness of the corporation pursuant to s. 376.3075, the
479 Legislature, by law, must specifically ~~approve the cleanup~~
480 ~~project to be financed and must~~ authorize the department to
481 enter into such a contract. The corporation may issue bonds in
482 an amount not to exceed \$104 million, with a term up to 15
483 years, and annual payments not in excess of \$10.4 million. The
484 department may enter into a service contract in conjunction with
485 the issuance of such bonds which provides for annual payments
486 for debt service payments or other amounts payable with respect
487 to bonds, plus any administrative expenses of the corporation to
488 finance the rehabilitation of petroleum contamination sites
489 pursuant to ss. 376.30-376.317.

490 Section 4. Section 376.3075, Florida Statutes, is amended
491 to read:

492 376.3075 Inland Protection Financing Corporation.—

493 (1) There is hereby created a nonprofit public benefit

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494 corporation to be known as the "Inland Protection Financing
495 Corporation" for the purpose of financing the rehabilitation of
496 petroleum contamination sites pursuant to ss. 376.30-376.317 and
497 ~~the payment, purchase, and settlement of reimbursement~~
498 ~~obligations of the department pursuant to s. 376.3071(12),~~
499 ~~existing as of December 31, 1996. Such reimbursement obligations~~
500 ~~are referred to in this section as existing reimbursement~~
501 ~~obligations. The corporation shall terminate on July 1, 2025.~~

502 (2) The corporation shall be governed by a board of
503 directors consisting of the Governor or the Governor's designee,
504 the Chief Financial Officer or the Chief Financial Officer's
505 designee, the Attorney General or the Attorney General's
506 designee ~~the chair of the Florida Black Business Investment~~
507 ~~Board,~~ and the Secretary ~~of the Department~~ of Environmental
508 Protection. The executive director of the State Board of
509 Administration shall be the chief executive officer of the
510 corporation and shall direct and supervise the administrative
511 affairs of the corporation and shall control, direct, and
512 supervise the operation of the corporation. The corporation
513 shall ~~also~~ have such other officers as may be determined by the
514 board of directors.

515 (3) The corporation shall have all the powers of a
516 corporate body under the laws of the state to the extent not
517 inconsistent with or restricted by the provisions of this
518 section, including, but not limited to, the power to:

519 (a) Adopt, amend, and repeal bylaws not inconsistent with
520 this section.

521 (b) Sue and be sued.

522 (c) Adopt and use a common seal.

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523 (d) Acquire, purchase, hold, lease, and convey such real
524 and personal property as may be proper or expedient to carry out
525 the purposes of the corporation and this section, and to sell,
526 lease, or otherwise dispose of such property.

527 (e) Elect or appoint and employ such officers, agents, and
528 employees as the corporation deems advisable to operate and
529 manage the affairs of the corporation, which officers, agents,
530 and employees may be officers or employees of the department and
531 the state agencies represented on the board of directors of the
532 corporation.

533 (f) ~~1.~~ Borrow money and issue notes, bonds, certificates of
534 indebtedness, or other obligations or evidences of indebtedness
535 necessary to finance the rehabilitation of petroleum
536 contamination sites pursuant to ss. 376.30-376.317 ~~pay the~~
537 ~~backlog or to reimburse moneys from the Inland Protection Trust~~
538 ~~Fund used pursuant to subsection (6) and to pay for large-scale~~
539 ~~cleanups, such as ports, airports, and terminal facilities,~~
540 ~~which are eligible for state funding.~~

541 ~~2. No action shall be taken pursuant to this paragraph,~~
542 ~~consistent with subsection (5), or to s. 376.3071(14) prior to~~
543 ~~the Inland Protection Financing Corporation submitting a~~
544 ~~detailed financing plan to the Governor, the President of the~~
545 ~~Senate, and the Speaker of the House of Representatives. The~~
546 ~~plan must address the need for action to be taken pursuant to~~
547 ~~this paragraph to protect the health, safety, and welfare of the~~
548 ~~people of the state; the ability of the corporation to limit the~~
549 ~~impact on the Inland Protection Trust Fund of all outstanding~~
550 ~~notes, bonds, certificates of indebtedness, or other obligations~~
551 ~~or evidences of indebtedness to less than \$10 million in any~~

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552 ~~state fiscal year; and the ability of the corporation to limit~~
553 ~~its total outstanding debt to no more than \$100 million.~~

554 (g) Make and execute any and all contracts, trust
555 agreements, and other instruments and agreements necessary or
556 convenient to accomplish the purposes of the corporation and
557 this section.

558 (h) Select, retain, and employ professionals, contractors,
559 or agents, which may include the Florida State Board of
560 Administration's Division of Bond Finance, as ~~shall be~~ necessary
561 or convenient to enable or assist the corporation in carrying
562 out the purposes of the corporation and this section.

563 (i) Do any act or thing necessary or convenient to carry
564 out the purposes of the corporation and this section and the
565 powers provided in this section.

566 (4) The corporation may ~~is authorized to~~ enter into one or
567 more service contracts with the department ~~pursuant to which the~~
568 ~~corporation shall~~ provide services to the department in
569 connection with financing the functions and activities provided
570 ~~for~~ in ss. 376.30-376.317. The department may enter into one or
571 more such service contracts with the corporation and ~~to~~ provide
572 for payments under such contracts pursuant to s. 376.3071(4)(o),
573 subject to annual appropriation by the Legislature. The proceeds
574 from such service contracts may be used for the corporation's
575 administrative costs and expenses ~~of administration of the~~
576 ~~corporation~~ after payments as set forth in subsection (5). Each
577 service contract may have a term of up to 20 years ~~shall have a~~
578 ~~term not to exceed 10 years and shall terminate no later than~~
579 ~~July 1, 2025. The aggregate amount payable from the Inland~~
580 ~~Protection Trust Fund under all such service contracts shall not~~

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581 ~~exceed \$65 million in any state fiscal year.~~ Amounts annually
582 appropriated and applied to make payments under such service
583 contracts may ~~shall~~ not include any funds derived from penalties
584 or other payments received from any property owner or private
585 party, including payments received under ~~from~~ s. 376.3071(6)(b).
586 In compliance with ~~provisions of~~ s. 287.0641 and other
587 applicable provisions of law, the obligations of the department
588 under such service contracts do ~~shall~~ not constitute a general
589 obligation of the state or a pledge of the faith and credit or
590 taxing power of the state nor may ~~shall~~ such obligations be
591 construed in any manner as an obligation of the State Board of
592 Administration or entities for which it invests funds, other
593 than the department as provided in this section, but are ~~shall~~
594 ~~be~~ payable solely from amounts available in the Inland
595 Protection Trust Fund, subject to annual appropriation. In
596 compliance with this subsection and s. 287.0582, the service
597 contract must ~~shall~~ expressly include the following statement:
598 "The State of Florida's performance and obligation to pay under
599 this contract is contingent upon an annual appropriation by the
600 Legislature."

601 (5) The corporation may issue and incur notes, bonds,
602 certificates of indebtedness, or other obligations or evidences
603 of indebtedness payable from and secured by amounts payable to
604 the corporation by the department under a service contract
605 entered into pursuant to subsection (4) for the purpose of
606 financing the rehabilitation of petroleum contamination sites
607 pursuant to ss. 376.30-376.317 ~~paying, purchasing, or settling~~
608 ~~existing reimbursement obligations~~. The term of any such note,
609 bond, certificate of indebtedness, or other obligation or

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610 evidence of indebtedness may ~~shall~~ not have a financing term
611 that exceeds 15 ~~6~~ years, ~~nor shall the total payments for~~
612 ~~principal and interest on any such note, bond, certificate of~~
613 ~~indebtedness, or other obligation or evidence of indebtedness~~
614 ~~exceed the original amount of approved reimbursement claims to~~
615 ~~be paid, purchased, or settled by the corporation by more than~~
616 ~~\$50 million.~~ The corporation may select its financing team and
617 issue its obligations through competitive bidding or negotiated
618 contracts, whichever is most cost-effective. Any ~~such~~
619 indebtedness of the corporation does ~~shall~~ not constitute a debt
620 or obligation of the state or a pledge of the faith and credit
621 or taxing power of the state, but is ~~shall~~ be payable from and
622 secured by payments made by the department under the service
623 contract pursuant to s. 376.3071(4)(o).

624 ~~(6) Upon the issuance of debt obligations by the~~
625 ~~corporation pursuant to subsection (5) for the payment,~~
626 ~~purchase, or settlement of existing reimbursement obligations,~~
627 ~~amounts on deposit in the Inland Protection Trust Fund shall not~~
628 ~~be available for the payment, purchase, or settlement of~~
629 ~~existing reimbursement obligations to the extent proceeds of~~
630 ~~such debt obligations are available for the payment of such~~
631 ~~existing reimbursement obligations. If, after the initial~~
632 ~~issuance of debt obligations pursuant to subsection (5), amounts~~
633 ~~on deposit in the Inland Protection Trust Fund are used to pay~~
634 ~~existing reimbursement obligations, the corporation shall~~
635 ~~reimburse the Inland Protection Trust Fund for such payments~~
636 ~~from available proceeds of debt obligations issued pursuant to~~
637 ~~subsection (5). Payment, purchase, or settlement by the~~
638 ~~corporation of existing reimbursement obligations otherwise~~

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639 payable pursuant to s. 376.3071(12) shall satisfy the obligation
640 of the department to make such payments. Any such existing
641 reimbursement obligations purchased by the corporation shall be
642 satisfied and extinguished upon purchase by the corporation.

643 ~~(7) The corporation shall pay, purchase, or settle existing~~
644 ~~reimbursement obligations as determined by the department. The~~
645 ~~department shall implement the repayment priorities and method~~
646 ~~and amount of payments pursuant to s. 376.3071(12). However, any~~
647 ~~claims for reimbursement pursuant to s. 376.3071(12) that the~~
648 ~~corporation is unable to pay because of the limitations~~
649 ~~contained in subsection (5) shall be paid by the department from~~
650 ~~the receipts of the Inland Protection Trust Fund.~~

651 (6)~~(8)~~ The fulfillment of the purposes of the corporation
652 promotes the health, safety, and general welfare of the people
653 of the state and serves as essential governmental functions and
654 a paramount public purpose.

655 (7)~~(9)~~ The corporation is exempt from taxation and
656 assessments of any nature ~~whatsoever~~ upon its income and any
657 property, assets, or revenues acquired, received, or used in the
658 furtherance of the purposes provided in this chapter. The
659 obligations of the corporation incurred pursuant to subsection
660 (5) and the interest and income thereon and all security
661 agreements, letters of credit, liquidity facilities, or other
662 obligations or instruments arising out of, entered into in
663 connection therewith, or given to secure payment thereof are
664 exempt from all taxation, provided such exemption does not apply
665 to any tax imposed by chapter 220 on the interest, income, or
666 profits on debt obligations owned by corporations.

667 (8)~~(10)~~ The corporation may ~~shall~~ validate obligations to

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668 be incurred pursuant to subsection (5) and the validity and
669 enforceability of any service contracts providing for payments
670 pledged to the payment thereof by proceedings under chapter 75.
671 The validation complaint shall be filed only in the Circuit
672 Court for Leon County. The notice required to be published by s.
673 75.06 must ~~shall~~ be published in Leon County, and the complaint
674 and order of the circuit court shall be served only on the State
675 Attorney for the Second Judicial Circuit. Sections 75.04(2) and
676 75.06(2) do ~~shall~~ not apply to a complaint for validation filed
677 under ~~as authorized in~~ this subsection. ~~The validation of at~~
678 ~~least the first obligations incurred pursuant to subsection (5)~~
679 ~~shall be appealed to the Supreme Court, to be handled on an~~
680 ~~expedited basis.~~

681 (9) ~~(11)~~ The corporation is ~~shall~~ not be deemed to be a
682 special district for the purposes of chapter 189 or a unit of
683 local government for the purposes of part III of chapter 218.
684 The provisions of chapters 120 and 215, except the limitation on
685 interest rates provided by s. 215.84 which applies to
686 obligations of the corporation issued pursuant to this section,
687 and part I of chapter 287, except ss. 287.0582 and 287.0641, do
688 ~~shall~~ not apply to this section, the corporation ~~created hereby,~~
689 the service contracts entered into pursuant to this section, or
690 ~~to~~ debt obligations issued by the corporation as contemplated in
691 this section.

692 (10) ~~(12)~~ ~~In no event shall any of~~ The benefits or earnings
693 of the corporation may not inure to the benefit of any private
694 person.

695 (11) ~~(13)~~ Upon dissolution of the corporation, title to all
696 property owned by the corporation shall revert to the state.

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697 (12)~~(14)~~ The corporation may contract with the State Board
698 of Administration to serve as trustee with respect to debt
699 obligations issued by the corporation as contemplated by this
700 section and to hold, administer, and invest proceeds of such
701 debt obligations and other funds of the corporation and to
702 perform other services required by the corporation. The state
703 board ~~of Administration~~ may perform such services and may
704 contract with others to provide all or a part of such services
705 and to recover its and such other costs and expenses thereof.

706 Section 5. Paragraph (a) of subsection (5) of section
707 11.45, Florida Statutes, is amended to read:

708 11.45 Definitions; duties; authorities; reports; rules.—

709 (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL.—

710 (a) The Legislative Auditing Committee shall direct the
711 Auditor General to make an audit of any municipality whenever
712 petitioned to do so by at least 20 percent of the registered
713 electors in the last general election of that municipality
714 pursuant to this subsection. The supervisor of elections of the
715 county in which the municipality is located shall certify
716 whether or not the petition contains the signatures of at least
717 20 percent of the registered electors of the municipality. After
718 the completion of the audit, the Auditor General shall determine
719 whether the municipality has the fiscal resources necessary to
720 pay the cost of the audit. The municipality shall pay the cost
721 of the audit within 90 days after the Auditor General's
722 determination that the municipality has the available resources.
723 If the municipality fails to pay the cost of the audit, the
724 Department of Revenue shall, upon certification of the Auditor
725 General, withhold from that portion of the distribution pursuant

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726 to s. 212.20(6)(d)5. ~~s. 212.20(6)(d)6.~~ which is distributable to
727 such municipality, a sum sufficient to pay the cost of the audit
728 and shall deposit that sum into the General Revenue Fund of the
729 state.

730 Section 6. Paragraph (b) of subsection (2) of section
731 202.18, Florida Statutes, is amended to read:

732 202.18 Allocation and disposition of tax proceeds.—The
733 proceeds of the communications services taxes remitted under
734 this chapter shall be treated as follows:

735 (2) The proceeds of the taxes remitted under s.
736 202.12(1)(b) shall be divided as follows:

737 (b) Sixty-three percent of the remainder shall be allocated
738 to the state and distributed pursuant to s. 212.20(6), except
739 that the proceeds allocated pursuant to s. 212.20(6)(d)2. ~~s.~~
740 ~~212.20(6)(d)3.~~ shall be prorated to the participating counties
741 in the same proportion as that month's collection of the taxes
742 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

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

745 218.245 Revenue sharing; apportionment.—

746 (3) Revenues attributed to the increase in distribution to
747 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
748 212.20(6)(d)5. ~~s. 212.20(6)(d)6.~~ from 1.0715 percent to 1.3409
749 percent provided in chapter 2003-402, Laws of Florida, shall be
750 distributed to each eligible municipality and any unit of local
751 government that ~~which~~ is consolidated as provided by s. 9, Art.
752 VIII of the State Constitution of 1885, as preserved by s. 6(e),
753 Art. VIII, 1968 revised constitution, as follows: each eligible
754 local government's allocation shall be based on the amount it

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755 received from the half-cent sales tax under s. 218.61 in the
756 prior state fiscal year divided by the total receipts under s.
757 218.61 in the prior state fiscal year for all eligible local
758 governments. ~~provided,~~ However, for the purpose of calculating
759 this distribution, the amount received from the half-cent sales
760 tax under s. 218.61 in the prior state fiscal year by a unit of
761 local government which is consolidated as provided by s. 9, Art.
762 VIII of the State Constitution of 1885, as amended, and as
763 preserved by s. 6(e), Art. VIII, of the Constitution as revised
764 in 1968, shall be reduced by 50 percent for such local
765 government and for the total receipts. For eligible
766 municipalities that began participating in the allocation of
767 half-cent sales tax under s. 218.61 in the previous state fiscal
768 year, their annual receipts shall be calculated by dividing
769 their actual receipts by the number of months they participated,
770 and the result multiplied by 12.

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

773 218.65 Emergency distribution.—

774 (5) At the beginning of each fiscal year, the Department of
775 Revenue shall calculate a base allocation for each eligible
776 county equal to the difference between the current per capita
777 limitation times the county's population, minus prior year
778 ordinary distributions to the county pursuant to ss.
779 212.20(6)(d)2. ~~212.20(6)(d)3.~~, 218.61, and 218.62. If moneys
780 deposited into the Local Government Half-cent Sales Tax Clearing
781 Trust Fund pursuant to s. 212.20(6)(d)3. ~~s. 212.20(6)(d)4.~~,
782 excluding moneys appropriated for supplemental distributions
783 pursuant to subsection (8), for the current year are less than

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784 or equal to the sum of the base allocations, each eligible
785 county shall receive a share of the appropriated amount
786 proportional to its base allocation. If the deposited amount
787 exceeds the sum of the base allocations, each county shall
788 receive its base allocation, and the excess appropriated amount,
789 less any amounts distributed under subsection (6), shall be
790 distributed equally on a per capita basis among the eligible
791 counties.

792 (6) If moneys deposited in the Local Government Half-cent
793 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)3. ~~s.~~
794 ~~212.20(6)(d)4.~~ exceed the amount necessary to provide the base
795 allocation to each eligible county, the moneys in the trust fund
796 may be used to provide a transitional distribution, as specified
797 in this subsection, to certain counties whose population has
798 increased. The transitional distribution shall be made available
799 to each county that qualified for a distribution under
800 subsection (2) in the prior year but does not, because of the
801 requirements of paragraph (2)(a), qualify for a distribution in
802 the current year. Beginning on July 1 of the year following the
803 year in which the county no longer qualifies for a distribution
804 under subsection (2), the county shall receive two-thirds of the
805 amount received in the prior year, and beginning July 1 of the
806 second year following the year in which the county no longer
807 qualifies for a distribution under subsection (2), the county
808 shall receive one-third of the amount it received in the last
809 year it qualified for the distribution under subsection (2). If
810 insufficient moneys are available in the Local Government Half-
811 cent Sales Tax Clearing Trust Fund to fully provide such a
812 transitional distribution to each county that meets the

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813 eligibility criteria in this section, each eligible county shall
814 receive a share of the available moneys proportional to the
815 amount it would have received had moneys been sufficient to
816 fully provide such a transitional distribution to each eligible
817 county.

818 (7) There is hereby annually appropriated from the Local
819 Government Half-cent Sales Tax Clearing Trust Fund the
820 distribution provided in s. 212.20(6)(d)3. ~~s. 212.20(6)(d)4.~~ to
821 be used for emergency and supplemental distributions pursuant to
822 this section.

823 Section 9. Subsection (6) of section 288.1169, Florida
824 Statutes, is amended to read:

825 288.1169 International Game Fish Association World Center
826 facility.—

827 (6) The Department of Commerce must recertify every 10
828 years that the facility is open, that the International Game
829 Fish Association World Center continues to be the only
830 international administrative headquarters, fishing museum, and
831 Hall of Fame in the United States recognized by the
832 International Game Fish Association, and that the project is
833 meeting the minimum projections for attendance or sales tax
834 revenues as required at the time of original certification. If
835 the facility is not recertified during this 10-year review as
836 meeting the minimum projections, then funding shall ~~will~~ be
837 abated until certification criteria are met. If the project
838 fails to generate \$1 million of annual revenues pursuant to
839 paragraph (2)(e), the distribution of revenues pursuant to s.
840 212.02(6)(d)6.d. ~~s. 212.20(6)(d)7.d.~~ shall be reduced to an
841 amount equal to \$83,333 multiplied by a fraction, the numerator

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842 of which is the actual revenues generated and the denominator of
843 which is \$1 million. Such reduction remains ~~shall remain~~ in
844 effect until revenues generated by the project in a 12-month
845 period equal or exceed \$1 million.

846 Section 10. Section 23 of chapter 2008-150, Laws of
847 Florida, is repealed.

848 Section 11. (1) The Lake Okeechobee Protection Trust Fund
849 within the Department of Environmental Protection, FLAIR number
850 37-2-890, is terminated.

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

853 (3) The Department of Environmental Protection shall pay
854 any outstanding debts and obligations of the terminated fund as
855 soon as practicable, and the Chief Financial Officer shall close
856 out and remove the terminated fund from the various state
857 accounting systems using generally accepted accounting
858 principles concerning warrants outstanding, assets, and
859 liabilities.

860 Section 12. Section 373.45952, Florida Statutes, is
861 repealed.

862 Section 13. This act shall take effect July 1, 2009.