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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/17/2009	.	
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The Policy and Steering Committee on Ways and Means (Baker and Lawson) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 336 and 337  
insert:

Section 10. Pursuant to s. 201.15(1)(a), Florida Statutes, the issuance of \$50 million of Florida Forever bonds is authorized, in addition to any previously authorized bonds. For the 2009-2010 fiscal year, the sum of \$3,502,005 is appropriated from the Land Acquisition Trust Fund to the Department of Environmental Protection for debt service on the new bonds. The proceeds of such bonds shall be distributed in accordance with



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12 s. 259.105(3), Florida Statutes. The Department of Environmental  
13 Protection and the agencies receiving such bond proceeds are  
14 appropriated budget authority necessary to transfer and expend  
15 the respective amounts of the distributed bond proceeds.

16 Section 11. (1) Pursuant to s. 215.619(1), Florida  
17 Statutes, the issuance of \$50 million of Save Our Everglades  
18 bonds is authorized, in addition to any previously authorized  
19 bonds. For the 2009-2010 fiscal year, the sum of \$4,991,600 is  
20 appropriated from the Save Our Everglades Trust Fund to the  
21 Department of Environmental Protection for debt service on the  
22 new bonds.

23 (2) The sum of \$47 million is appropriated from the Save  
24 Our Everglades Trust Fund to the Department of Environmental  
25 Protection for the design and construction of Comprehensive  
26 Everglades Restoration Plan components, Lake Okeechobee  
27 Protection Plan components, and Caloosahatchee and St. Lucie  
28 River Watershed Protection Plan components, and for the  
29 acquisition of lands needed for restoration. The sum of \$3  
30 million is appropriated from the Save Our Everglades Trust Fund  
31 to the Department of Environmental Protection for transfer to  
32 the Department of Agriculture and Consumer Services into the  
33 General Inspection Trust Fund to fund activities authorized in  
34 subsection (3).

35 (3) The sum of \$3 million is appropriated from the General  
36 Inspections Trust Fund to the Department of Agriculture and  
37 Consumer Services for the purpose of implementing agricultural  
38 nonpoint source controls in the Okeechobee, Caloosahatchee, and  
39 St. Lucie River watersheds.

40 Section 12. Section 201.15, Florida Statutes, as amended by



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41 section 1 of chapter 2009-17, Laws of Florida, is amended to  
42 read:

43 201.15 Distribution of taxes collected.—All taxes collected  
44 under this chapter are subject to the service charge imposed in  
45 s. 215.20(1). Prior to distribution under this section, the  
46 Department of Revenue shall deduct amounts necessary to pay the  
47 costs of the collection and enforcement of the tax levied by  
48 this chapter. Such costs and the service charge may not be  
49 levied against any portion of taxes pledged to debt service on  
50 bonds to the extent that the costs and service charge are  
51 required to pay any amounts relating to the bonds. After  
52 distributions are made pursuant to subsection (1), all of the  
53 costs of the collection and enforcement of the tax levied by  
54 this chapter and the service charge shall be available and  
55 transferred to the extent necessary to pay debt service and any  
56 other amounts payable with respect to bonds authorized before  
57 January 1, 2010, secured by revenues distributed pursuant to  
58 subsection (1). All taxes remaining after deduction of costs and  
59 the service charge shall be distributed as follows:

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

63 (a) Amounts necessary to pay the debt service on, or fund  
64 debt service reserve funds, rebate obligations, or other amounts  
65 payable with respect to Preservation 2000 bonds issued pursuant  
66 to s. 375.051 and Florida Forever bonds issued pursuant to s.  
67 215.618, shall be paid into the State Treasury to the credit of  
68 the Land Acquisition Trust Fund to be used for such purposes.  
69 The amount transferred to the Land Acquisition Trust Fund may



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70 not exceed \$300 million in fiscal year 1999-2000 and thereafter  
71 for Preservation 2000 bonds and bonds issued to refund  
72 Preservation 2000 bonds, and \$300 million in fiscal year 2000-  
73 2001 and thereafter for Florida Forever bonds. The annual amount  
74 transferred to the Land Acquisition Trust Fund for Florida  
75 Forever bonds may not exceed \$30 million in the first fiscal  
76 year in which bonds are issued. The limitation on the amount  
77 transferred shall be increased by an additional \$30 million in  
78 each subsequent fiscal year, but may not exceed a total of \$300  
79 million in any fiscal year for all bonds issued. It is the  
80 intent of the Legislature that all bonds issued to fund the  
81 Florida Forever Act be retired by December 31, 2040. Except for  
82 bonds issued to refund previously issued bonds, no series of  
83 bonds may be issued pursuant to this paragraph unless such bonds  
84 are approved and the debt service for the remainder of the  
85 fiscal year in which the bonds are issued is specifically  
86 appropriated in the General Appropriations Act. For purposes of  
87 refunding Preservation 2000 bonds, amounts designated within  
88 this section for Preservation 2000 and Florida Forever bonds may  
89 be transferred between the two programs to the extent provided  
90 for in the documents authorizing the issuance of the bonds. The  
91 Preservation 2000 bonds and Florida Forever bonds shall be  
92 equally and ratably secured by moneys distributable to the Land  
93 Acquisition Trust Fund pursuant to this section, except to the  
94 extent specifically provided otherwise by the documents  
95 authorizing the issuance of the bonds. No moneys transferred to  
96 the Land Acquisition Trust Fund pursuant to this paragraph, or  
97 earnings thereon, shall be used or made available to pay debt  
98 service on the Save Our Coast revenue bonds.



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99 (b) Moneys shall be paid into the State Treasury to the  
100 credit of the Save Our Everglades Trust Fund in amounts  
101 necessary to pay debt service, provide reserves, and pay rebate  
102 obligations and other amounts due with respect to bonds issued  
103 under s. 215.619. Taxes distributed under paragraph (a) and this  
104 paragraph must be collectively distributed on a pro rata basis  
105 when the available moneys under this subsection are not  
106 sufficient to cover the amounts required under paragraph (a) and  
107 this paragraph.

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

111 1. The State Transportation Trust Fund in the Department of  
112 Transportation in the amount of the lesser of 38.2 percent of  
113 the remainder or \$541.75 million in each fiscal year, to be used  
114 for the following specified purposes, notwithstanding any other  
115 law to the contrary:

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

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

121 c. For the purposes of the Strategic Intermodal System  
122 specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent  
123 of these funds after allocating for the New Starts Transit  
124 Program described in sub-subparagraph a. and the Small County  
125 Outreach Program described in sub-subparagraph b.; and

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



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128 funds after allocating for the New Starts Transit Program  
129 described in sub-subparagraph a. and the Small County Outreach  
130 Program described in sub-subparagraph b.

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

135 3. The Grants and Donations Trust Fund in the Department of  
136 Community Affairs in the amount of the lesser of .23 percent of  
137 the remainder or \$3.25 million in each fiscal year, with 92  
138 percent to be used to fund technical assistance to local  
139 governments and school boards on the requirements and  
140 implementation of this act and the remaining amount to be used  
141 to fund the Century Commission established in s. 163.3247.

142 4. The Ecosystem Management and Restoration Trust Fund in  
143 the amount of the lesser of 2.12 percent of the remainder or \$30  
144 million in each fiscal year, to be used for the preservation and  
145 repair of the state's beaches as provided in ss. 161.091-  
146 161.212.

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

151 6. General Inspection Trust Fund in the amount of the  
152 lesser of .02 percent of the remainder or \$300,000 in each  
153 fiscal year to be used to fund oyster management and restoration  
154 programs as provided in s. 379.362(3).

155  
156 Moneys distributed pursuant to this paragraph may not be pledged



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157 for debt service unless such pledge is approved by referendum of  
158 the voters.

159 (d) The remainder of the moneys distributed under this  
160 subsection, after the required payments under paragraphs (a),  
161 (b), and (c), shall be paid into the State Treasury to the  
162 credit of the General Revenue Fund to be used and expended for  
163 the purposes for which the General Revenue Fund was created and  
164 exists by law.

165 (2) The lesser of 7.56 percent of the remaining taxes  
166 collected under this chapter or \$84.9 million in each fiscal  
167 year shall be paid into the State Treasury to the credit of the  
168 Land Acquisition Trust Fund. Sums deposited in the fund pursuant  
169 to this subsection may be used for any purpose for which funds  
170 deposited in the Land Acquisition Trust Fund may lawfully be  
171 used.

172 (3) (a) Through the 2008-2009 fiscal year, the lesser of  
173 1.94 percent of the remaining taxes collected under this chapter  
174 or \$26 million in each fiscal year shall be paid into the State  
175 Treasury to the credit of the Land Acquisition Trust Fund.

176 (b) Beginning with the 2009-2010 fiscal year, the lesser of  
177 1.94 percent of the remaining taxes collected under this chapter  
178 or \$26 million in each fiscal year shall be distributed in the  
179 following order:

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

185 2. Eleven million dollars shall be paid into the State



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186 Treasury to the credit of the General Revenue Fund.

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

189 (c) Moneys deposited in the Land Acquisition Trust Fund  
190 pursuant to this subsection shall be used to acquire coastal  
191 lands or to pay debt service on bonds issued to acquire coastal  
192 lands and to develop and manage lands acquired with moneys from  
193 the trust fund.

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

199 (5) (a) For the 2007-2008 fiscal year, 3.96 percent of the  
200 remaining taxes collected under this chapter shall be paid into  
201 the State Treasury to the credit of the Conservation and  
202 Recreation Lands Trust Fund to carry out the purposes set forth  
203 in s. 259.032. Ten and five-hundredths percent of the amount  
204 credited to the Conservation and Recreation Lands Trust Fund  
205 pursuant to this subsection shall be transferred to the State  
206 Game Trust Fund and used for land management activities.

207 (b) Beginning July 1, 2008, 3.52 percent of the remaining  
208 taxes collected under this chapter shall be paid into the State  
209 Treasury to the credit of the Conservation and Recreation Lands  
210 Trust Fund to carry out the purposes set forth in s. 259.032.  
211 Eleven and fifteen hundredths percent of the amount credited to  
212 the Conservation and Recreation Lands Trust Fund pursuant to  
213 this subsection shall be transferred to the State Game Trust  
214 Fund and used for land management activities.





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

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

225           (8) One-half of one percent of the remaining taxes  
226 collected under this chapter shall be paid into the State  
227 Treasury and divided equally to the credit of the Department of  
228 Environmental Protection Water Quality Assurance Trust Fund to  
229 address water quality impacts associated with nonagricultural  
230 nonpoint sources and to the credit of the Department of  
231 Agriculture and Consumer Services General Inspection Trust Fund  
232 to address water quality impacts associated with agricultural  
233 nonpoint sources, respectively. These funds shall be used for  
234 research, development, demonstration, and implementation of  
235 suitable best management practices or other measures used to  
236 achieve water quality standards in surface waters and water  
237 segments identified pursuant to ss. 303(d) of the Clean Water  
238 Act, Pub. L. No. 92-500, 33 U.S.C. ss. 1251 et seq.  
239 Implementation of best management practices and other measures  
240 may include cost-share grants, technical assistance,  
241 implementation tracking, and conservation leases or other  
242 agreements for water quality improvement. The Department of  
243 Environmental Protection and the Department of Agriculture and



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244 Consumer Services may adopt rules governing the distribution of  
245 funds for implementation of best management practices. The  
246 unobligated balance of funds received from the distribution of  
247 taxes collected under this chapter to address water quality  
248 impacts associated with nonagricultural nonpoint sources will be  
249 excluded when calculating the unobligated balance of the Water  
250 Quality Assurance Trust Fund as it relates to the determination  
251 of the applicable excise tax rate.

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

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

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

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

267 (a) Twelve and one-half percent of that amount shall be  
268 deposited into the State Housing Trust Fund and be expended by  
269 the Department of Community Affairs and by the Florida Housing  
270 Finance Corporation for the purposes for which the State Housing  
271 Trust Fund was created and exists by law.

272 (b) Eighty-seven and one-half percent of that amount shall



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273 be distributed to the Local Government Housing Trust Fund and  
274 shall be used for the purposes for which the Local Government  
275 Housing Trust Fund was created and exists by law. Funds from  
276 this category may also be used to provide for state and local  
277 services to assist the homeless.

278 (11) The distribution of proceeds deposited into the Water  
279 Management Lands Trust Fund and the Conservation and Recreation  
280 Lands Trust Fund, pursuant to subsections (4) and (5), may not  
281 be used for land acquisition but may be used for preacquisition  
282 costs associated with land purchases. The Legislature intends  
283 that the Florida Forever program supplant the acquisition  
284 programs formerly authorized under ss. 259.032 and 373.59.

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

288 (13) Beginning July 1, 2008, in each fiscal year that the  
289 remaining taxes collected under this chapter exceed collections  
290 in the prior fiscal year, the stated maximum dollar amounts  
291 provided in subsections (2), (4), (6), (7), (9), and (10) shall  
292 each be increased by an amount equal to 10 percent of the  
293 increase in the remaining taxes collected under this chapter  
294 multiplied by the applicable percentage provided in those  
295 subsections.

296 (14) If the payment requirements in any year for bonds  
297 outstanding on July 1, 2007, or bonds issued to refund such  
298 bonds, exceed the limitations of this section, distributions to  
299 the trust fund from which the bond payments are made shall be  
300 increased to the lesser of the amount needed to pay bond  
301 obligations or the limit of the applicable percentage



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302 distribution provided in subsections (1)-(10).

303 (15) Distributions to the State Housing Trust Fund pursuant  
304 to subsections (9) and (10) shall be sufficient to cover amounts  
305 required to be transferred to the Florida Affordable Housing  
306 Guarantee Program's annual debt service reserve and guarantee  
307 fund pursuant to s. 420.5092(6)(a) and (b) up to but not  
308 exceeding the amount required to be transferred to such reserve  
309 and fund based on the percentage distribution of documentary  
310 stamp tax revenues to the State Housing Trust Fund which is in  
311 effect in the 2004-2005 fiscal year.

312 (16) If amounts necessary to pay debt service or any other  
313 amounts payable with respect to Preservation 2000 bonds, Florida  
314 Forever bonds, or Everglades Restoration bonds authorized before  
315 January 1, 2010, exceed the amounts distributable pursuant to  
316 subsection (1), all moneys distributable pursuant to this  
317 section are available for such obligations and transferred in  
318 the amounts necessary to pay such obligations when due. However,  
319 amounts distributable pursuant to subsection (2), paragraph  
320 (3)(b), subsection (4), subsection (5), paragraph (9)(a), or  
321 paragraph (10)(a) are not available to pay such obligations to  
322 the extent that such moneys are necessary to pay debt service on  
323 bonds secured by revenues pursuant to those provisions.

324 (17)~~(16)~~ The remaining taxes collected under this chapter,  
325 after the distributions provided in the preceding subsections,  
326 shall be paid into the State Treasury to the credit of the  
327 General Revenue Fund.

328  
329 ===== T I T L E A M E N D M E N T =====

330 And the title is amended as follows:



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331 Delete lines 2 - 56  
332 and insert:  
333 An act relating to the taxation of documents; amending  
334 s. 3, ch. 83-220, Laws of Florida, as amended;  
335 extending a future repeal date of provisions  
336 authorizing counties to levy a discretionary surtax on  
337 documents; amending s. 125.0167, F.S.; limiting the  
338 percentage of surtax revenues that may be used for  
339 administrative costs; specifying a minimum amount of  
340 surtax revenues to be used for housing for certain  
341 low-income and moderate-income families; requiring an  
342 affirmative vote of a local government governing body  
343 to rehabilitate certain government-owned housing;  
344 authorizing certain counties to create by ordinance a  
345 housing choice assistance voucher program for the  
346 purpose of down payment assistance; providing  
347 definitions; providing eligibility requirements for  
348 such vouchers; authorizing purchasing employers to  
349 file for allocations for such vouchers; limiting  
350 allocations; requiring distribution of allocations to  
351 employees in the form of such vouchers; prohibiting  
352 use of allocations for such vouchers if not awarded  
353 within a certain period after certain documentary  
354 stamps taxes are collected; requiring the Office of  
355 Program Policy Analysis and Government Accountability  
356 to conduct a continuing review of the discretionary  
357 surtax program operated by counties; requiring reports  
358 to the Legislature; providing legislative intent to  
359 reverse a judicial opinion relating to the application



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360 of the excise tax on documents to certain transactions  
361 involving legal entities; amending s. 201.02, F.S.;  
362 providing that the excise tax on documents applies to  
363 transfers involving the exchange of real property for  
364 shares of stock or as a capital contribution; imposing  
365 the tax on deeds, instruments, and other writings on  
366 the consideration for a transfer of real property  
367 pursuant to a short sale; providing that the  
368 consideration subject to the tax does not include  
369 unpaid indebtedness that is forgiven by a mortgagee;  
370 defining the term "short sale"; directing the  
371 Department of Revenue to readopt rules relating to the  
372 application of the excise tax on documents to  
373 transfers of real property involving a legal entity;  
374 providing intent that the statutory changes relating  
375 to the application of the excise tax on documents for  
376 transfers involving legal entities are to be  
377 clarifying and remedial in nature; authorizing the  
378 Department of Revenue to adopt emergency rules  
379 relating to short sales; amending s. 201.031, F.S.;  
380 expanding requirements for counties levying the  
381 discretionary surtax to include housing plan,  
382 affordable housing element, and annual reporting  
383 requirements; amending s. 719.105, F.S.; conforming a  
384 cross-reference; providing for application of  
385 specified provisions of the act; authorizing the  
386 issuance of Florida Forever bonds; providing an  
387 appropriation for debt service on such bonds;  
388 authorizing the issuance of Save Our Everglades bonds;



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389 providing an appropriation for debt service on such  
390 bonds; providing an appropriation to the Department of  
391 Environmental Protection for the design and  
392 construction of certain restoration and protection  
393 plans and for the acquisition of lands needed for  
394 restoration; providing an appropriation for the  
395 purpose of implementing agricultural nonpoint source  
396 controls in certain watersheds; amending s. 201.15,  
397 F.S.; conforming provisions to changes made by the  
398 act; providing effective dates.