

HB 5121

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1                   A bill to be entitled  
2           An act relating to environmental protection; amending s.  
3           201.15, F.S.; authorizing the use of specified proceeds  
4           from the excise tax on documents for certain debt service  
5           obligations; removing provisions authorizing the  
6           distribution of specified amounts of the proceeds from the  
7           excise tax on documents to the Water Protection and  
8           Sustainability Program Trust Fund within the Department of  
9           Environmental Protection and the Marine Resources  
10          Conservation Trust Fund within the Fish and Wildlife  
11          Conservation Commission; providing for the distribution of  
12          a specified amount of the proceeds from the excise tax on  
13          documents to the General Revenue Fund; removing an  
14          obsolete provision; authorizing the use of proceeds from  
15          the excise tax on documents for specified debt service  
16          obligations under certain conditions; amending s. 212.20,  
17          F.S.; removing provisions authorizing the distribution of  
18          specified amounts of the proceeds from the tax on sales,  
19          use, and other transactions and the communications  
20          services tax to the Ecosystem Management and Restoration  
21          Trust Fund within the Department of Environmental  
22          Protection and increasing the distribution to the General  
23          Revenue Fund; creating s. 403.7062, F.S.; providing for a  
24          solid waste disposal fee; providing requirements for  
25          imposition and collection of the fee; providing for  
26          distribution of the proceeds to the General Revenue Fund;  
27          authorizing the Department of Revenue to adopt rules;  
28          terminating the Lake Okeechobee Protection Trust Fund;

29 providing for the disposition of balances in and revenues  
 30 of the trust fund; prescribing procedures for the  
 31 termination of the trust fund; amending s. 11.45, 202.18,  
 32 218.245, 218.65, and 288.1169, F.S.; conforming cross-  
 33 references; repealing s. 373.45952, F.S., relating to the  
 34 Lake Okeechobee Protection Trust Fund; providing effective  
 35 dates.

36

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

38

39 Section 1. Section 201.15, Florida Statutes, is amended to  
 40 read:

41 201.15 Distribution of taxes collected.--All taxes  
 42 collected under this chapter are subject to the service charge  
 43 imposed in s. 215.20(1). Prior to distribution under this  
 44 section, the Department of Revenue shall deduct amounts  
 45 necessary to pay the costs of the collection and enforcement of  
 46 the tax levied by this chapter. Such costs and the service  
 47 charge may not be levied against any portion of taxes pledged to  
 48 debt service on bonds to the extent that the costs and service  
 49 charge are required to pay any amounts relating to the bonds.  
 50 After distributions are made pursuant to subsection (1), all of  
 51 the costs of the collection and enforcement of the tax levied by  
 52 this chapter and the service charge shall be available and  
 53 transferred to the extent necessary to pay debt service and any  
 54 other amounts payable with respect to bonds issued before July  
 55 1, 2009, secured by revenues distributed pursuant to subsection

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56 | (1). All taxes remaining after deduction of costs and the  
57 | service charge shall be distributed as follows:

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

61 |       (a) Amounts necessary to pay the debt service on, or fund  
62 | debt service reserve funds, rebate obligations, or other amounts  
63 | payable with respect to Preservation 2000 bonds issued pursuant  
64 | to s. 375.051 and Florida Forever bonds issued pursuant to s.  
65 | 215.618, shall be paid into the State Treasury to the credit of  
66 | the Land Acquisition Trust Fund to be used for such purposes.  
67 | The amount transferred to the Land Acquisition Trust Fund may  
68 | not exceed \$300 million in fiscal year 1999-2000 and thereafter  
69 | for Preservation 2000 bonds and bonds issued to refund  
70 | Preservation 2000 bonds, and \$300 million in fiscal year 2000-  
71 | 2001 and thereafter for Florida Forever bonds. The annual amount  
72 | transferred to the Land Acquisition Trust Fund for Florida  
73 | Forever bonds may not exceed \$30 million in the first fiscal  
74 | year in which bonds are issued. The limitation on the amount  
75 | transferred shall be increased by an additional \$30 million in  
76 | each subsequent fiscal year, but may not exceed a total of \$300  
77 | million in any fiscal year for all bonds issued. It is the  
78 | intent of the Legislature that all bonds issued to fund the  
79 | Florida Forever Act be retired by December 31, 2040. Except for  
80 | bonds issued to refund previously issued bonds, no series of  
81 | bonds may be issued pursuant to this paragraph unless such bonds  
82 | are approved and the debt service for the remainder of the  
83 | fiscal year in which the bonds are issued is specifically

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84 | appropriated in the General Appropriations Act. For purposes of  
85 | refunding Preservation 2000 bonds, amounts designated within  
86 | this section for Preservation 2000 and Florida Forever bonds may  
87 | be transferred between the two programs to the extent provided  
88 | for in the documents authorizing the issuance of the bonds. The  
89 | Preservation 2000 bonds and Florida Forever bonds shall be  
90 | equally and ratably secured by moneys distributable to the Land  
91 | Acquisition Trust Fund pursuant to this section, except to the  
92 | extent specifically provided otherwise by the documents  
93 | authorizing the issuance of the bonds. No moneys transferred to  
94 | the Land Acquisition Trust Fund pursuant to this paragraph, or  
95 | earnings thereon, shall be used or made available to pay debt  
96 | service on the Save Our Coast revenue bonds.

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

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

109 |       1. The State Transportation Trust Fund in the Department  
110 | of Transportation in the amount of the lesser of 38.2 percent of  
111 | the remainder or \$541.75 million in each fiscal year, to be used

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112 for the following specified purposes, notwithstanding any other  
113 law to the contrary:

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

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

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

124 d. For the purposes of the Transportation Regional  
125 Incentive Program specified in s. 339.2819, 25 percent of these  
126 funds after allocating for the New Starts Transit Program  
127 described in sub-subparagraph a. and the Small County Outreach  
128 Program described in sub-subparagraph b.

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

133 2.3. The Grants and Donations Trust Fund in the Department  
134 of Community Affairs in the amount of the lesser of .23 percent  
135 of the remainder or \$3.25 million in each fiscal year, with 92  
136 percent to be used to fund technical assistance to local  
137 governments and school boards on the requirements and  
138 implementation of this act and the remaining amount to be used  
139 to fund the Century Commission established in s. 163.3247.

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140        ~~3.4.~~ The Ecosystem Management and Restoration Trust Fund  
141 in the amount of the lesser of 2.12 percent of the remainder or  
142 \$30 million in each fiscal year, to be used for the preservation  
143 and repair of the state's beaches as provided in ss. 161.091-  
144 161.212.

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

149        ~~4.6.~~ General Inspection Trust Fund in the amount of the  
150 lesser of .02 percent of the remainder or \$300,000 in each  
151 fiscal year to be used to fund oyster management and restoration  
152 programs as provided in s. 379.362(3).

153  
154 Moneys distributed pursuant to this paragraph may not be pledged  
155 for debt service unless such pledge is approved by referendum of  
156 the voters.

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

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

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

169           (b) The remainder shall be paid into the State Treasury to  
 170 the credit of the Land Acquisition Trust Fund. Sums deposited in  
 171 the fund pursuant to this subsection may be used for any purpose  
 172 for which funds deposited in the Land Acquisition Trust Fund may  
 173 lawfully be used.

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

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

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

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

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

191           (c) Moneys deposited in the Land Acquisition Trust Fund  
 192 pursuant to this subsection shall be used to acquire coastal  
 193 lands or to pay debt service on bonds issued to acquire coastal

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194 lands and to develop and manage lands acquired with moneys from  
195 the trust fund.

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

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

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

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



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

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

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250 impacts associated with nonagricultural nonpoint sources will be  
251 excluded when calculating the unobligated balance of the Water  
252 Quality Assurance Trust Fund as it relates to the determination  
253 of the applicable excise tax rate.

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

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

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

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

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

274 (b) Eighty-seven and one-half percent of that amount shall  
275 be distributed to the Local Government Housing Trust Fund and  
276 shall be used for the purposes for which the Local Government  
277 Housing Trust Fund was created and exists by law. Funds from

278 | this category may also be used to provide for state and local  
 279 | services to assist the homeless.

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

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

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

298 |       (14) If the payment requirements in any year for bonds  
 299 | outstanding on July 1, 2007, or bonds issued to refund such  
 300 | bonds, exceed the limitations of this section, distributions to  
 301 | the trust fund from which the bond payments are made shall be  
 302 | increased to the lesser of the amount needed to pay bond  
 303 | obligations or the limit of the applicable percentage  
 304 | distribution provided in subsections (1)-(10).

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

314 (16) If amounts necessary to pay debt service or any other  
 315 amounts payable with respect to Preservation 2000 bonds, Florida  
 316 Forever bonds, or Everglades Restoration bonds issued prior to  
 317 July 1, 2009, exceed the amounts distributable pursuant to  
 318 subsection (1), all moneys distributable pursuant to this  
 319 section shall be available for such obligations and transferred  
 320 in the amounts necessary to pay such obligations when due.  
 321 Notwithstanding the above, amounts distributable pursuant to  
 322 subsection (2), paragraph (3)(b), subsection (4), subsection  
 323 (5), paragraph (9)(a), or paragraph (10)(a) shall not be  
 324 available to pay such obligations to the extent that such moneys  
 325 are necessary to pay debt service on bonds secured by revenues  
 326 pursuant to those subsections.

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

331 Section 2. Paragraph (d) of subsection (6) of section  
 332 212.20, Florida Statutes, is amended to read:

333           212.20 Funds collected, disposition; additional powers of  
 334 department; operational expense; refund of taxes adjudicated  
 335 unconstitutionally collected.--

336           (6) Distribution of all proceeds under this chapter and s.  
 337 202.18(1) (b) and (2) (b) shall be as follows:

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

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

347           ~~2. Two tenths of one percent shall be transferred to the~~  
 348 ~~Ecosystem Management and Restoration Trust Fund to be used for~~  
 349 ~~water quality improvement and water restoration projects.~~

350           ~~2.3.~~ After the distribution under subparagraph  
 351 ~~subparagraphs 1. and 2.,~~ 8.814 percent of the amount remitted by  
 352 a sales tax dealer located within a participating county  
 353 pursuant to s. 218.61 shall be transferred into the Local  
 354 Government Half-cent Sales Tax Clearing Trust Fund. Beginning  
 355 July 1, 2003, the amount to be transferred pursuant to this  
 356 subparagraph to the Local Government Half-cent Sales Tax  
 357 Clearing Trust Fund shall be reduced by 0.1 percent, and the  
 358 department shall distribute this amount to the Public Employees  
 359 Relations Commission Trust Fund less \$5,000 each month, which

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360 shall be added to the amount calculated in subparagraph 3. ~~4.~~  
 361 and distributed accordingly.

362 ~~3.4.~~ After the distribution under subparagraphs 1. and 2.,  
 363 and ~~3.7~~ 0.095 percent shall be transferred to the Local  
 364 Government Half-cent Sales Tax Clearing Trust Fund and  
 365 distributed pursuant to s. 218.65.

366 ~~4.5.~~ After the distributions under subparagraphs 1., 2.,  
 367 and 3., and ~~4.7~~ 2.0440 percent of the available proceeds  
 368 pursuant to this paragraph shall be transferred monthly to the  
 369 Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

370 ~~5.6.~~ After the distributions under subparagraphs 1., 2.,  
 371 and 3., and ~~4.7~~ 1.3409 percent of the available proceeds  
 372 pursuant to this paragraph shall be transferred monthly to the  
 373 Revenue Sharing Trust Fund for Municipalities pursuant to s.  
 374 218.215. If the total revenue to be distributed pursuant to this  
 375 subparagraph is at least as great as the amount due from the  
 376 Revenue Sharing Trust Fund for Municipalities and the former  
 377 Municipal Financial Assistance Trust Fund in state fiscal year  
 378 1999-2000, no municipality shall receive less than the amount  
 379 due from the Revenue Sharing Trust Fund for Municipalities and  
 380 the former Municipal Financial Assistance Trust Fund in state  
 381 fiscal year 1999-2000. If the total proceeds to be distributed  
 382 are less than the amount received in combination from the  
 383 Revenue Sharing Trust Fund for Municipalities and the former  
 384 Municipal Financial Assistance Trust Fund in state fiscal year  
 385 1999-2000, each municipality shall receive an amount  
 386 proportionate to the amount it was due in state fiscal year  
 387 1999-2000.

388 |        ~~6.7.~~ Of the remaining proceeds:

389 |           a. In each fiscal year, the sum of \$29,915,500 shall be  
 390 | divided into as many equal parts as there are counties in the  
 391 | state, and one part shall be distributed to each county. The  
 392 | distribution among the several counties shall begin each fiscal  
 393 | year on or before January 5th and shall continue monthly for a  
 394 | total of 4 months. If a local or special law required that any  
 395 | moneys accruing to a county in fiscal year 1999-2000 under the  
 396 | then-existing provisions of s. 550.135 be paid directly to the  
 397 | district school board, special district, or a municipal  
 398 | government, such payment shall continue until such time that the  
 399 | local or special law is amended or repealed. The state covenants  
 400 | with holders of bonds or other instruments of indebtedness  
 401 | issued by local governments, special districts, or district  
 402 | school boards prior to July 1, 2000, that it is not the intent  
 403 | of this subparagraph to adversely affect the rights of those  
 404 | holders or relieve local governments, special districts, or  
 405 | district school boards of the duty to meet their obligations as  
 406 | a result of previous pledges or assignments or trusts entered  
 407 | into which obligated funds received from the distribution to  
 408 | county governments under then-existing s. 550.135. This  
 409 | distribution specifically is in lieu of funds distributed under  
 410 | s. 550.135 prior to July 1, 2000.

411 |           b. The department shall distribute \$166,667 monthly  
 412 | pursuant to s. 288.1162 to each applicant that has been  
 413 | certified as a "facility for a new professional sports  
 414 | franchise" or a "facility for a retained professional sports  
 415 | franchise" pursuant to s. 288.1162. Up to \$41,667 shall be

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416 distributed monthly by the department to each applicant that has  
417 been certified as a "facility for a retained spring training  
418 franchise" pursuant to s. 288.1162; however, not more than  
419 \$416,670 may be distributed monthly in the aggregate to all  
420 certified facilities for a retained spring training franchise.  
421 Distributions shall begin 60 days following such certification  
422 and shall continue for not more than 30 years. Nothing contained  
423 in this paragraph shall be construed to allow an applicant  
424 certified pursuant to s. 288.1162 to receive more in  
425 distributions than actually expended by the applicant for the  
426 public purposes provided for in s. 288.1162(6).

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

433 d. Beginning 30 days after notice by the Office of  
434 Tourism, Trade, and Economic Development to the Department of  
435 Revenue that the applicant has been certified as the  
436 International Game Fish Association World Center facility  
437 pursuant to s. 288.1169, and the facility is open to the public,  
438 \$83,333 shall be distributed monthly, for up to 168 months, to  
439 the applicant. This distribution is subject to reduction  
440 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be  
441 made, after certification and before July 1, 2000.

442 ~~7.8.~~ All other proceeds shall remain with the General  
443 Revenue Fund.



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

446 403.7062 Solid waste disposal fee.--

447 (1) For the privilege of engaging in business, a fee for  
 448 each ton of solid waste disposed of at a permitted solid waste  
 449 management facility in the state is imposed on the owner of such  
 450 a facility. The fee shall be imposed at the rate of \$1.25 for  
 451 each ton of solid waste received at the facility.

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

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

456 (b) "Permitted solid waste management facility" means a  
 457 Class I or Class III landfill, a construction and demolition  
 458 debris disposal facility, or a land clearing debris disposal  
 459 facility.

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

463 (3) The fee imposed by this section must be paid to the  
 464 Department of Revenue by electronic funds transfer on or before  
 465 the 20th day of the month following the month in which the solid  
 466 waste is received at the facility. The payment of the fee must  
 467 be accompanied by a form prescribed by the Department of Revenue  
 468 and initiated by the owner of the facility through electronic  
 469 data interchange.

470 (4) The proceeds of the solid waste disposal fee, less  
 471 administrative costs, shall be paid into the State Treasury to

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472 the credit of the General Revenue Fund. Administrative costs may  
473 not exceed 3 percent of the total revenues collected pursuant to  
474 this section and may include only those costs reasonably  
475 attributable to the fee.

476 (5) (a) The Department of Revenue shall administer,  
477 collect, and enforce the fee authorized under this section  
478 pursuant to the procedures for administration, collection, and  
479 enforcement of the general state sales tax imposed under chapter  
480 212, except as provided in this section. The provisions of this  
481 section regarding the authority of the Department of Revenue to  
482 audit and make assessments, the keeping of books and records,  
483 and the interest and penalties imposed on delinquent fees apply.  
484 The fee may not be included in computing estimated taxes under  
485 s. 212.11, and the dealer's credit for collecting taxes or fees  
486 provided for in s. 212.12 does not apply to the fee imposed by  
487 this section.

488 (b) The Department of Revenue is authorized to adopt rules  
489 and prescribe and publish such forms as are necessary to  
490 administer this section and establish audit procedures and  
491 assess delinquent fees.

492 Section 4. (1) The Lake Okeechobee Protection Trust Fund  
493 within the Department of Environmental Protection, FLAIR number  
494 37-2-890, is terminated.

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

497 (3) The Department of Environmental Protection shall pay  
498 any outstanding debts and obligations of the terminated fund as  
499 soon as practicable, and the Chief Financial Officer shall close

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500 out and remove the terminated fund from the various state  
 501 accounting systems using generally accepted accounting  
 502 principles concerning warrants outstanding, assets, and  
 503 liabilities.

504 Section 5. Paragraph (a) of subsection (5) of section  
 505 11.45, Florida Statutes, is amended to read:

506 11.45 Definitions; duties; authorities; reports; rules.--

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

508 (a) The Legislative Auditing Committee shall direct the  
 509 Auditor General to make an audit of any municipality whenever  
 510 petitioned to do so by at least 20 percent of the registered  
 511 electors in the last general election of that municipality  
 512 pursuant to this subsection. The supervisor of elections of the  
 513 county in which the municipality is located shall certify  
 514 whether or not the petition contains the signatures of at least  
 515 20 percent of the registered electors of the municipality. After  
 516 the completion of the audit, the Auditor General shall determine  
 517 whether the municipality has the fiscal resources necessary to  
 518 pay the cost of the audit. The municipality shall pay the cost  
 519 of the audit within 90 days after the Auditor General's  
 520 determination that the municipality has the available resources.  
 521 If the municipality fails to pay the cost of the audit, the  
 522 Department of Revenue shall, upon certification of the Auditor  
 523 General, withhold from that portion of the distribution pursuant  
 524 to s. 212.20 (6) (d) ~~5.6~~ which is distributable to such  
 525 municipality, a sum sufficient to pay the cost of the audit and  
 526 shall deposit that sum into the General Revenue Fund of the  
 527 state.

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528 Section 6. Paragraph (b) of subsection (2) of section  
 529 202.18, Florida Statutes, is amended to read:

530 202.18 Allocation and disposition of tax proceeds.--The  
 531 proceeds of the communications services taxes remitted under  
 532 this chapter shall be treated as follows:

533 (2) The proceeds of the taxes remitted under s.  
 534 202.12(1)(b) shall be divided as follows:

535 (b) Sixty-three percent of the remainder shall be  
 536 allocated to the state and distributed pursuant to s. 212.20(6),  
 537 except that the proceeds allocated pursuant to s.  
 538 212.20(6)(d)2.3 shall be prorated to the participating counties  
 539 in the same proportion as that month's collection of the taxes  
 540 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

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

543 218.245 Revenue sharing; apportionment.--

544 (3) Revenues attributed to the increase in distribution to  
 545 the Revenue Sharing Trust Fund for Municipalities pursuant to s.  
 546 212.20(6)(d)5.6 from 1.0715 percent to 1.3409 percent provided  
 547 in chapter 2003-402, Laws of Florida, shall be distributed to  
 548 each eligible municipality and any unit of local government  
 549 which is consolidated as provided by s. 9, Art. VIII of the  
 550 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,  
 551 1968 revised constitution, as follows: each eligible local  
 552 government's allocation shall be based on the amount it received  
 553 from the half-cent sales tax under s. 218.61 in the prior state  
 554 fiscal year divided by the total receipts under s. 218.61 in the  
 555 prior state fiscal year for all eligible local governments;

556 provided, however, for the purpose of calculating this  
 557 distribution, the amount received from the half-cent sales tax  
 558 under s. 218.61 in the prior state fiscal year by a unit of  
 559 local government which is consolidated as provided by s. 9, Art.  
 560 VIII of the State Constitution of 1885, as amended, and as  
 561 preserved by s. 6(e), Art. VIII, of the Constitution as revised  
 562 in 1968, shall be reduced by 50 percent for such local  
 563 government and for the total receipts. For eligible  
 564 municipalities that began participating in the allocation of  
 565 half-cent sales tax under s. 218.61 in the previous state fiscal  
 566 year, their annual receipts shall be calculated by dividing  
 567 their actual receipts by the number of months they participated,  
 568 and the result multiplied by 12.

569 Section 8. Subsections (5), (6), and (7) of section  
 570 218.65, Florida Statutes, are amended to read:

571 218.65 Emergency distribution.--

572 (5) At the beginning of each fiscal year, the Department  
 573 of Revenue shall calculate a base allocation for each eligible  
 574 county equal to the difference between the current per capita  
 575 limitation times the county's population, minus prior year  
 576 ordinary distributions to the county pursuant to ss.  
 577 212.20(6)(d)~~2.3~~, 218.61, and 218.62. If moneys deposited into  
 578 the Local Government Half-cent Sales Tax Clearing Trust Fund  
 579 pursuant to s. 212.20(6)(d)~~3.4~~, excluding moneys appropriated  
 580 for supplemental distributions pursuant to subsection (8), for  
 581 the current year are less than or equal to the sum of the base  
 582 allocations, each eligible county shall receive a share of the  
 583 appropriated amount proportional to its base allocation. If the

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584 deposited amount exceeds the sum of the base allocations, each  
585 county shall receive its base allocation, and the excess  
586 appropriated amount, less any amounts distributed under  
587 subsection (6), shall be distributed equally on a per capita  
588 basis among the eligible counties.

589 (6) If moneys deposited in the Local Government Half-cent  
590 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)3.4~~4~~  
591 exceed the amount necessary to provide the base allocation to  
592 each eligible county, the moneys in the trust fund may be used  
593 to provide a transitional distribution, as specified in this  
594 subsection, to certain counties whose population has increased.  
595 The transitional distribution shall be made available to each  
596 county that qualified for a distribution under subsection (2) in  
597 the prior year but does not, because of the requirements of  
598 paragraph (2)(a), qualify for a distribution in the current  
599 year. Beginning on July 1 of the year following the year in  
600 which the county no longer qualifies for a distribution under  
601 subsection (2), the county shall receive two-thirds of the  
602 amount received in the prior year, and beginning July 1 of the  
603 second year following the year in which the county no longer  
604 qualifies for a distribution under subsection (2), the county  
605 shall receive one-third of the amount it received in the last  
606 year it qualified for the distribution under subsection (2). If  
607 insufficient moneys are available in the Local Government Half-  
608 cent Sales Tax Clearing Trust Fund to fully provide such a  
609 transitional distribution to each county that meets the  
610 eligibility criteria in this section, each eligible county shall  
611 receive a share of the available moneys proportional to the

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612 amount it would have received had moneys been sufficient to  
 613 fully provide such a transitional distribution to each eligible  
 614 county.

615 (7) There is hereby annually appropriated from the Local  
 616 Government Half-cent Sales Tax Clearing Trust Fund the  
 617 distribution provided in s. 212.20(6)(d) 3.4 to be used for  
 618 emergency and supplemental distributions pursuant to this  
 619 section.

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

622 288.1169 International Game Fish Association World Center  
 623 facility.--

624 (6) The Department of Commerce must recertify every 10  
 625 years that the facility is open, that the International Game  
 626 Fish Association World Center continues to be the only  
 627 international administrative headquarters, fishing museum, and  
 628 Hall of Fame in the United States recognized by the  
 629 International Game Fish Association, and that the project is  
 630 meeting the minimum projections for attendance or sales tax  
 631 revenues as required at the time of original certification. If  
 632 the facility is not recertified during this 10-year review as  
 633 meeting the minimum projections, then funding will be abated  
 634 until certification criteria are met. If the project fails to  
 635 generate \$1 million of annual revenues pursuant to paragraph  
 636 (2)(e), the distribution of revenues pursuant to s.  
 637 212.20(6)(d) 6.7.d. shall be reduced to an amount equal to  
 638 \$83,333 multiplied by a fraction, the numerator of which is the  
 639 actual revenues generated and the denominator of which is \$1

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640 million. Such reduction shall remain in effect until revenues  
641 generated by the project in a 12-month period equal or exceed \$1  
642 million.

643 Section 10. Section 373.45952, Florida Statutes, is  
644 repealed.

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