

1 A bill to be entitled
2 An act relating to revitalizing municipalities; amending
3 s. 212.20, F.S.; providing for the transfer of certain
4 sales tax revenues from the General Revenue Fund to the
5 Revenue Sharing Trust Fund for Municipalities; amending s.
6 218.23, F.S.; providing for a distribution from the
7 Revenue Sharing Trust Fund for Municipalities relating to
8 an increase in sales tax collections over the preceding
9 year to an eligible designated redevelopment agency of a
10 sales tax increment redevelopment district; creating s.
11 290.017, F.S.; providing legislative intent and purpose;
12 authorizing specified governing bodies to create a sales
13 tax increment redevelopment district within a municipality
14 having a specified population; providing that a designated
15 redevelopment agency for an enterprise zone where a sales
16 tax redevelopment district is located is eligible for
17 specified percentage distributions of increased state
18 sales tax collections under certain circumstances;
19 requiring the Department of Revenue to determine the
20 amount of increased sales tax collections to be
21 distributed to each eligible designated redevelopment
22 agency and to transfer the aggregate amount due to all
23 such agencies to the Revenue Sharing Trust Fund for
24 Municipalities for distribution; granting specified powers
25 to a designated redevelopment agency for a sales tax
26 increment redevelopment district for the purpose of
27 providing financing and fostering certain public and
28 private improvements, including issuing revenue bonds;

29 | requiring that an agreement between a designated
 30 | redevelopment agency and private sponsor of a project
 31 | include a requirement that a specified number of jobs be
 32 | created under certain circumstances; providing an
 33 | effective date.

34 |

35 | Be It Enacted by the Legislature of the State of Florida:

36 |

37 | Section 1. Subsection (6) of section 212.20, Florida
 38 | Statutes, is amended to read:

39 | 212.20 Funds collected, disposition; additional powers of
 40 | department; operational expense; refund of taxes adjudicated
 41 | unconstitutionally collected.—

42 | (6) Distribution of all proceeds under this chapter and s.
 43 | 202.18(1)(b) and (2)(b) shall be as follows:

44 | (a) Proceeds from the convention development taxes
 45 | authorized under s. 212.0305 shall be reallocated to the
 46 | Convention Development Tax Clearing Trust Fund.

47 | (b) Proceeds from discretionary sales surtaxes imposed
 48 | pursuant to ss. 212.054 and 212.055 shall be reallocated to the
 49 | Discretionary Sales Surtax Clearing Trust Fund.

50 | (c) Proceeds from the fees imposed under ss.
 51 | 212.05(1)(h)3. and 212.18(3) shall remain with the General
 52 | Revenue Fund.

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

56 | 1. In any fiscal year, the greater of \$500 million, minus

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57 | an amount equal to 4.6 percent of the proceeds of the taxes
58 | collected pursuant to chapter 201, or 5.2 percent of all other
59 | taxes and fees imposed pursuant to this chapter or remitted
60 | pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
61 | monthly installments into the General Revenue Fund.

62 | 2. After the distribution under subparagraph 1., 8.814
63 | percent of the amount remitted by a sales tax dealer located
64 | within a participating county pursuant to s. 218.61 shall be
65 | transferred into the Local Government Half-cent Sales Tax
66 | Clearing Trust Fund. Beginning July 1, 2003, the amount to be
67 | transferred shall be reduced by 0.1 percent, and the department
68 | shall distribute this amount to the Public Employees Relations
69 | Commission Trust Fund less \$5,000 each month, which shall be
70 | added to the amount calculated in subparagraph 3. and
71 | distributed accordingly.

72 | 3. After the distribution under subparagraphs 1. and 2.,
73 | 0.095 percent shall be transferred to the Local Government Half-
74 | cent Sales Tax Clearing Trust Fund and distributed pursuant to
75 | s. 218.65.

76 | 4. After the distributions under subparagraphs 1., 2., and
77 | 3., 2.0440 percent of the available proceeds shall be
78 | transferred monthly to the Revenue Sharing Trust Fund for
79 | Counties pursuant to s. 218.215.

80 | 5. After the distributions under subparagraphs 1., 2., and
81 | 3., 1.3409 percent of the available proceeds plus the amount
82 | required under s. 290.017(3) shall be transferred monthly to the
83 | Revenue Sharing Trust Fund for Municipalities pursuant to s.
84 | 218.215. If the total revenue to be distributed pursuant to this

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85 | subparagraph is at least as great as the amount due from the
86 | Revenue Sharing Trust Fund for Municipalities and the former
87 | Municipal Financial Assistance Trust Fund in state fiscal year
88 | 1999-2000, no municipality shall receive less than the amount
89 | due from the Revenue Sharing Trust Fund for Municipalities and
90 | the former Municipal Financial Assistance Trust Fund in state
91 | fiscal year 1999-2000. If the total proceeds to be distributed
92 | are less than the amount received in combination from the
93 | Revenue Sharing Trust Fund for Municipalities and the former
94 | Municipal Financial Assistance Trust Fund in state fiscal year
95 | 1999-2000, each municipality shall receive an amount
96 | proportionate to the amount it was due in state fiscal year
97 | 1999-2000.

98 | 6. Of the remaining proceeds:

99 | a. In each fiscal year, the sum of \$29,915,500 shall be
100 | divided into as many equal parts as there are counties in the
101 | state, and one part shall be distributed to each county. The
102 | distribution among the several counties must begin each fiscal
103 | year on or before January 5th and continue monthly for a total
104 | of 4 months. If a local or special law required that any moneys
105 | accruing to a county in fiscal year 1999-2000 under the then-
106 | existing provisions of s. 550.135 be paid directly to the
107 | district school board, special district, or a municipal
108 | government, such payment must continue until the local or
109 | special law is amended or repealed. The state covenants with
110 | holders of bonds or other instruments of indebtedness issued by
111 | local governments, special districts, or district school boards
112 | before July 1, 2000, that it is not the intent of this

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113 | subparagraph to adversely affect the rights of those holders or
114 | relieve local governments, special districts, or district school
115 | boards of the duty to meet their obligations as a result of
116 | previous pledges or assignments or trusts entered into which
117 | obligated funds received from the distribution to county
118 | governments under then-existing s. 550.135. This distribution
119 | specifically is in lieu of funds distributed under s. 550.135
120 | before July 1, 2000.

121 | b. The department shall distribute \$166,667 monthly
122 | pursuant to s. 288.1162 to each applicant certified as a
123 | facility for a new or retained professional sports franchise
124 | pursuant to s. 288.1162. Up to \$41,667 shall be distributed
125 | monthly by the department to each certified applicant as defined
126 | in s. 288.11621 for a facility for a spring training franchise.
127 | However, not more than \$416,670 may be distributed monthly in
128 | the aggregate to all certified applicants for facilities for
129 | spring training franchises. Distributions begin 60 days after
130 | such certification and continue for not more than 30 years,
131 | except as otherwise provided in s. 288.11621. A certified
132 | applicant identified in this sub-subparagraph may not receive
133 | more in distributions than expended by the applicant for the
134 | public purposes provided for in s. 288.1162(5) or s.
135 | 288.11621(3).

136 | c. Beginning 30 days after notice by the Office of
137 | Tourism, Trade, and Economic Development to the Department of
138 | Revenue that an applicant has been certified as the professional
139 | golf hall of fame pursuant to s. 288.1168 and is open to the
140 | public, \$166,667 shall be distributed monthly, for up to 300

141 months, to the applicant.

142 d. Beginning 30 days after notice by the Office of
 143 Tourism, Trade, and Economic Development to the Department of
 144 Revenue that the applicant has been certified as the
 145 International Game Fish Association World Center facility
 146 pursuant to s. 288.1169, and the facility is open to the public,
 147 \$83,333 shall be distributed monthly, for up to 168 months, to
 148 the applicant. This distribution is subject to reduction
 149 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 150 made, after certification and before July 1, 2000.

151 7. All other proceeds must remain in the General Revenue
 152 Fund.

153 Section 2. Subsection (3) of section 218.23, Florida
 154 Statutes, is amended to read:

155 218.23 Revenue sharing with units of local government.—

156 (3) The distribution to a unit of local government under
 157 this part is determined by the following formula:

158 (a) First, the entitlement of an eligible unit of local
 159 government shall be computed on the basis of the apportionment
 160 factor provided in s. 218.245, which shall be applied for all
 161 eligible units of local government to all receipts available for
 162 distribution in the respective revenue sharing trust fund.

163 (b) Second, revenue shared with eligible units of local
 164 government for any fiscal year shall be adjusted so that no
 165 eligible unit of local government receives less funds than its
 166 guaranteed entitlement.

167 (c) Third, revenues shared with counties for any fiscal
 168 year shall be adjusted so that no county receives less funds

169 than its guaranteed entitlement plus the second guaranteed
 170 entitlement for counties.

171 (d) Fourth, revenue shared with units of local government
 172 for any fiscal year shall be adjusted so that no unit of local
 173 government receives less funds than its minimum entitlement.

174 (e) Fifth, after the adjustments provided in paragraphs
 175 (b), (c), and (d), the funds remaining in the respective trust
 176 fund for municipalities shall be distributed to the appropriate
 177 designated redevelopment agency eligible for a distribution
 178 under s. 290.017.

179 (f) ~~(e)~~ Sixth ~~Fifth~~, after the adjustments provided in
 180 paragraphs (b), (c), ~~and (d)~~, and (e), and after deducting the
 181 amount committed to all the units of local government, the funds
 182 remaining in the respective trust funds shall be distributed to
 183 those eligible units of local government which qualify to
 184 receive additional moneys beyond the guaranteed entitlement, on
 185 the basis of the additional money of each qualified unit of
 186 local government in proportion to the total additional money of
 187 all qualified units of local government.

188 Section 3. Section 290.017, Florida Statutes, is created
 189 to read:

190 290.017 Intent and purpose; sales tax increment
 191 redevelopment districts.—

192 (1) (a) By authorizing the creation of sales tax increment
 193 redevelopment districts within municipalities located within a
 194 designated enterprise zone, the Legislature intends to generally
 195 improve the economic conditions within the enterprise zone, and
 196 particularly within the economically depressed area of a

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197 municipality that comprises a sales tax increment redevelopment
198 district.

199 (b) By allowing the designated redevelopment agency for
200 the enterprise zone where the sales tax increment redevelopment
201 district is located to share with the state any annual increase
202 in sales tax collections, the Legislature intends to provide
203 local financing for public and private improvements that will
204 foster job growth and enhance the commercial base of local
205 merchants.

206 (2) Any municipality that has designated an enterprise
207 zone or all the governing bodies in the case of a county and one
208 or more municipalities having designated an enterprise zone may
209 adopt a resolution that creates a sales tax increment
210 redevelopment district within any municipality that is part of
211 or comprises an entire enterprise zone if the municipality has a
212 population greater than 250,000. The designated redevelopment
213 agency for the enterprise zone where the sales tax redevelopment
214 district is located is eligible for a percentage distribution
215 from the Revenue Sharing Trust Fund for Municipalities of the
216 increased collections of the state tax on sales, use, and other
217 transactions realized during any month by the municipality over
218 the same monthly period of the previous year, as follows:

219 (a) Eighty-five percent of the increase in collections of
220 less than \$1 million.

221 (b) Seventy-five percent of the increased collections of
222 \$1 million or more but less than \$5 million.

223 (c) Fifty percent of the increased collections of \$5
224 million or more but less than \$8 million.

225 (d) Twenty-five percent of the increased collections of \$8
 226 million or more but less than \$12 million.

227 (e) Zero percent of the increased collections of \$12
 228 million or more.

229 (3) The specific amount payable to each eligible
 230 designated redevelopment agency must be determined monthly by
 231 the Department of Revenue for distribution to the appropriate
 232 eligible designated redevelopment agency in accordance with
 233 subsection (2). The Department of Revenue must determine monthly
 234 the aggregate amount of sales tax revenue that is required for
 235 distribution to eligible designated redevelopment agencies under
 236 this section and transfer that amount from the General Revenue
 237 Fund to the Revenue Sharing Trust Fund for Municipalities in
 238 accordance with s. 212.20(6)(d)5. All amounts transferred to the
 239 Revenue Sharing Trust Fund for Municipalities must be
 240 distributed as provided in s. 218.23(3)(e).

241 (4) Unless prohibited by ordinance, for the purpose of
 242 providing local financing for public and private improvements
 243 that will foster job growth and enhance the commercial base of
 244 local merchants in the sales tax increment redevelopment
 245 district, the designated eligible redevelopment agency is
 246 empowered to:

247 (a) Enter into cooperative contracts and agreements with a
 248 county, municipality, governmental agency, or private entity for
 249 services and assistance;

250 (b) Acquire, own, convey, construct, maintain, improve,
 251 and manage property and facilities and grant and acquire
 252 licenses, easements, and options with respect to such property;

253 (c) Accept grants and donations of property, labor, or
 254 other things of value from any public or private source;

255 (d) Control the expenditure of funds legally available to
 256 it, subject to limitations imposed by law or any valid agreement
 257 or contract;

258 (e) Promote and advertise the commercial advantages of the
 259 district in order to attract new businesses and encourage the
 260 expansion of existing businesses;

261 (f) Promote and advertise the district to the public and
 262 engage in cooperative advertising programs with businesses
 263 located in the district;

264 (g) Identify areas with blighted influences and develop
 265 programs for remediating such influences.

266 (h) If authorized or approved by resolution or ordinance
 267 of the governing body that created the sales tax increment
 268 redevelopment district, use the distribution of sales tax
 269 proceeds provided for under this section for the purpose of
 270 issuing revenue bonds to finance redevelopment of the district,
 271 including the payment of principal and interest upon any
 272 advances for surveys and plans or preliminary loans.

273 1. Bonds issued under this paragraph do not constitute an
 274 indebtedness within the meaning of any constitutional or
 275 statutory debt limitation or restriction and are not subject to
 276 the provisions of any other law or charter relating to the
 277 authorization, issuance, or sale of bonds. Bonds issued under
 278 this paragraph are declared to be issued for an essential public
 279 and governmental purpose, and the interest and income from the
 280 bonds are exempt from all taxes, except taxes imposed by chapter

281 220 on corporations.

282 2. Bonds issued under this paragraph may be issued in one
 283 or more series and may bear such date or dates, be payable upon
 284 demand or mature at such time or times, bear interest at such
 285 rate or rates, be in such denomination or denominations, be in
 286 such form either with or without coupon or registered, carry
 287 such conversion or registration privileges, have such rank or
 288 priority, be executed in such manner, be payable in such medium
 289 of payment at such place or places, be subject to such terms of
 290 redemption (with or without premium), be secured in such manner,
 291 and have such other characteristics as may be provided by the
 292 resolution or ordinance authorizing their issuance. Bonds issued
 293 under this paragraph may be sold in such manner, either at
 294 public or private sale, and for such price as the designated
 295 redevelopment agency may determine will effectuate the purposes
 296 of this section.

297 3. In any suit, action, or proceeding involving the
 298 validity or enforceability of any bond issued under this
 299 paragraph, any bond that recites in substance that it has been
 300 issued by the designated redevelopment agency in connection with
 301 the sales tax increment district for a purpose authorized under
 302 this section is conclusively presumed to have been issued for
 303 that purpose, and any project financed by the bond is
 304 conclusively presumed to have been planned and carried out in
 305 accordance with the intended purposes of this section.

306
 307 If any sales tax proceeds distributed under this section are to
 308 be expended in a manner that directly inures to the benefit of a

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309 privately sponsored project in a designated enterprise zone or
310 in a sales tax increment redevelopment district created under
311 this section, the expenditure of such proceeds must be
312 contingent upon a negotiated development agreement between the
313 private sponsor and the applicable redevelopment agency that
314 includes a binding term requiring the creation of no less than
315 500 full-time jobs.

316 Section 4. This act shall take effect July 1, 2011.