

By Senator Garcia

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

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30 private improvements, including issuing revenue bonds;
31 requiring that an agreement between a designated
32 redevelopment agency and private sponsor of a project
33 include a requirement that a specified number of jobs
34 be created under certain circumstances; providing an
35 effective date.

36
37 Be It Enacted by the Legislature of the State of Florida:

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

41 212.20 Funds collected, disposition; additional powers of
42 department; operational expense; refund of taxes adjudicated
43 unconstitutionally collected.—

44 (6) Distribution of all proceeds under this chapter and s.
45 202.18(1)(b) and (2)(b) shall be as follows:

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

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

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

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

57 1. In any fiscal year, the greater of \$500 million, minus
58 an amount equal to 4.6 percent of the proceeds of the taxes

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

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

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

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

81 5. After the distributions under subparagraphs 1., 2., and
82 3., 1.3409 percent of the available proceeds plus the amount
83 required under s. 290.017(3) shall be transferred monthly to the
84 Revenue Sharing Trust Fund for Municipalities pursuant to s.
85 218.215. If the total revenue to be distributed pursuant to this
86 subparagraph is at least as great as the amount due from the
87 Revenue Sharing Trust Fund for Municipalities and the former

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88 Municipal Financial Assistance Trust Fund in state fiscal year
89 1999-2000, no municipality shall receive less than the amount
90 due from the Revenue Sharing Trust Fund for Municipalities and
91 the former Municipal Financial Assistance Trust Fund in state
92 fiscal year 1999-2000. If the total proceeds to be distributed
93 are less than the amount received in combination from the
94 Revenue Sharing Trust Fund for Municipalities and the former
95 Municipal Financial Assistance Trust Fund in state fiscal year
96 1999-2000, each municipality shall receive an amount
97 proportionate to the amount it was due in state fiscal year
98 1999-2000.

99 6. Of the remaining proceeds:

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

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117 previous pledges or assignments or trusts entered into which
118 obligated funds received from the distribution to county
119 governments under then-existing s. 550.135. This distribution
120 specifically is in lieu of funds distributed under s. 550.135
121 before July 1, 2000.

122 b. The department shall distribute \$166,667 monthly
123 pursuant to s. 288.1162 to each applicant certified as a
124 facility for a new or retained professional sports franchise
125 pursuant to s. 288.1162. Up to \$41,667 shall be distributed
126 monthly by the department to each certified applicant as defined
127 in s. 288.11621 for a facility for a spring training franchise.
128 However, not more than \$416,670 may be distributed monthly in
129 the aggregate to all certified applicants for facilities for
130 spring training franchises. Distributions begin 60 days after
131 such certification and continue for not more than 30 years,
132 except as otherwise provided in s. 288.11621. A certified
133 applicant identified in this sub-subparagraph may not receive
134 more in distributions than expended by the applicant for the
135 public purposes provided for in s. 288.1162(5) or s.
136 288.11621(3).

137 c. Beginning 30 days after notice by the Office of Tourism,
138 Trade, and Economic Development to the Department of Revenue
139 that an applicant has been certified as the professional golf
140 hall of fame pursuant to s. 288.1168 and is open to the public,
141 \$166,667 shall be distributed monthly, for up to 300 months, to
142 the applicant.

143 d. Beginning 30 days after notice by the Office of Tourism,
144 Trade, and Economic Development to the Department of Revenue
145 that the applicant has been certified as the International Game

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146 Fish Association World Center facility pursuant to s. 288.1169,
147 and the facility is open to the public, \$83,333 shall be
148 distributed monthly, for up to 168 months, to the applicant.
149 This distribution is subject to reduction pursuant to s.
150 288.1169. A lump sum payment of \$999,996 shall be made, after
151 certification and before July 1, 2000.

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

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

156 218.23 Revenue sharing with units of local government.—

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

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

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

168 (c) Third, revenues shared with counties for any fiscal
169 year shall be adjusted so that no county receives less funds
170 than its guaranteed entitlement plus the second guaranteed
171 entitlement for counties.

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

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

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

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

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

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

200 (b) By allowing the designated redevelopment agency for the
201 enterprise zone where the sales tax increment redevelopment
202 district is located to share with the state any annual increase
203 in sales tax collections, the Legislature intends to provide

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204 local financing for public and private improvements that will
205 foster job growth and enhance the commercial base of local
206 merchants.

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

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

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

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

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

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

231 (3) The specific amount payable to each eligible designated
232 redevelopment agency must be determined monthly by the

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

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

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

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

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

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

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

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

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

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

274 1. Bonds issued under this paragraph do not constitute an
275 indebtedness within the meaning of any constitutional or
276 statutory debt limitation or restriction and are not subject to
277 the provisions of any other law or charter relating to the
278 authorization, issuance, or sale of bonds. Bonds issued under
279 this paragraph are declared to be issued for an essential public
280 and governmental purpose, and the interest and income from the
281 bonds are exempt from all taxes, except taxes imposed by chapter
282 220 on corporations.

283 2. Bonds issued under this paragraph may be issued in one
284 or more series and may bear such date or dates, be payable upon
285 demand or mature at such time or times, bear interest at such
286 rate or rates, be in such denomination or denominations, be in
287 such form either with or without coupon or registered, carry
288 such conversion or registration privileges, have such rank or
289 priority, be executed in such manner, be payable in such medium
290 of payment at such place or places, be subject to such terms of

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291 redemption (with or without premium), be secured in such manner,
292 and have such other characteristics as may be provided by the
293 resolution or ordinance authorizing their issuance. Bonds issued
294 under this paragraph may be sold in such manner, either at
295 public or private sale, and for such price as the designated
296 redevelopment agency may determine will effectuate the purposes
297 of this section.

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

307
308 If any sales tax proceeds distributed under this section are to
309 be expended in a manner that directly inures to the benefit of a
310 privately sponsored project in a designated enterprise zone or
311 in a sales tax increment redevelopment district created under
312 this section, the expenditure of such proceeds must be
313 contingent upon a negotiated development agreement between the
314 private sponsor and the applicable redevelopment agency which
315 includes a binding term requiring the creation of no fewer than
316 500 full-time jobs.

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