

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
 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.
 53 212.05(1)(h)3. and 212.18(3) shall remain with the General
 54 Revenue Fund.

55 (d) The proceeds of all other taxes and fees imposed
 56 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)

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57 and (2) (b) shall be distributed as follows:

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

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

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

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

82 5. After the distributions under subparagraphs 1., 2., and
83 3., 1.3409 percent of the available proceeds plus the amount
84 required under s. 290.017(3) shall be transferred monthly to the

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85 Revenue Sharing Trust Fund for Municipalities pursuant to s.
86 218.215. If the total revenue to be distributed pursuant to this
87 subparagraph is at least as great as the amount due from the
88 Revenue Sharing Trust Fund for Municipalities and the former
89 Municipal Financial Assistance Trust Fund in state fiscal year
90 1999-2000, no municipality shall receive less than the amount
91 due from the Revenue Sharing Trust Fund for Municipalities and
92 the former Municipal Financial Assistance Trust Fund in state
93 fiscal year 1999-2000. If the total proceeds to be distributed
94 are less than the amount received in combination from the
95 Revenue Sharing Trust Fund for Municipalities and the former
96 Municipal Financial Assistance Trust Fund in state fiscal year
97 1999-2000, each municipality shall receive an amount
98 proportionate to the amount it was due in state fiscal year
99 1999-2000.

100 6. Of the remaining proceeds:

101 a. In each fiscal year, the sum of \$29,915,500 shall be
102 divided into as many equal parts as there are counties in the
103 state, and one part shall be distributed to each county. The
104 distribution among the several counties must begin each fiscal
105 year on or before January 5th and continue monthly for a total
106 of 4 months. If a local or special law required that any moneys
107 accruing to a county in fiscal year 1999-2000 under the then-
108 existing provisions of s. 550.135 be paid directly to the
109 district school board, special district, or a municipal
110 government, such payment must continue until the local or
111 special law is amended or repealed. The state covenants with
112 holders of bonds or other instruments of indebtedness issued by

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113 local governments, special districts, or district school boards
114 before July 1, 2000, that it is not the intent of this
115 subparagraph to adversely affect the rights of those holders or
116 relieve local governments, special districts, or district school
117 boards of the duty to meet their obligations as a result of
118 previous pledges or assignments or trusts entered into which
119 obligated funds received from the distribution to county
120 governments under then-existing s. 550.135. This distribution
121 specifically is in lieu of funds distributed under s. 550.135
122 before July 1, 2000.

123 b. The department shall distribute \$166,667 monthly
124 pursuant to s. 288.1162 to each applicant certified as a
125 facility for a new or retained professional sports franchise
126 pursuant to s. 288.1162. Up to \$41,667 shall be distributed
127 monthly by the department to each certified applicant as defined
128 in s. 288.11621 for a facility for a spring training franchise.
129 However, not more than \$416,670 may be distributed monthly in
130 the aggregate to all certified applicants for facilities for
131 spring training franchises. Distributions begin 60 days after
132 such certification and continue for not more than 30 years,
133 except as otherwise provided in s. 288.11621. A certified
134 applicant identified in this sub-subparagraph may not receive
135 more in distributions than expended by the applicant for the
136 public purposes provided for in s. 288.1162(5) or s.
137 288.11621(3).

138 c. Beginning 30 days after notice by the Department of
139 Economic Opportunity to the Department of Revenue that an
140 applicant has been certified as the professional golf hall of

141 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 142 shall be distributed monthly, for up to 300 months, to the
 143 applicant.

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

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

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

157 218.23 Revenue sharing with units of local government.—

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

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

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

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

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

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

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

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

192 290.017 Intent and purpose; sales tax increment
193 redevelopment districts.-

194 (1) (a) By authorizing the creation of sales tax increment
195 redevelopment districts within municipalities located within a
196 designated enterprise zone, the Legislature intends to generally

197 improve the economic conditions within the enterprise zone, and
198 particularly within the economically depressed area of a
199 municipality that comprises a sales tax increment redevelopment
200 district.

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

208 (2) Any municipality that has designated an enterprise
209 zone or all the governing bodies in the case of a county and one
210 or more municipalities having designated an enterprise zone may
211 adopt a resolution that creates a sales tax increment
212 redevelopment district within any municipality that is part of
213 or comprises an entire enterprise zone if the municipality has a
214 population greater than 250,000. The designated redevelopment
215 agency for the enterprise zone where the sales tax redevelopment
216 district is located is eligible for a percentage distribution
217 from the Revenue Sharing Trust Fund for Municipalities of the
218 increased collections of the state tax on sales, use, and other
219 transactions realized during any month by the municipality over
220 the same monthly period of the previous 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
224 \$1 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
 232 designated redevelopment agency must be determined monthly by
 233 the Department of Revenue for distribution to the appropriate
 234 eligible designated redevelopment agency in accordance with
 235 subsection (2). The Department of Revenue must determine monthly
 236 the 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 eligible redevelopment agency is
 248 empowered to:

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

252 (b) Acquire, own, convey, construct, maintain, improve,

253 and manage property and facilities and grant and acquire
 254 licenses, easements, and options with respect to such property;
 255 (c) Accept grants and donations of property, labor, or
 256 other things of value from any public or private source;
 257 (d) Control the expenditure of funds legally available to
 258 it, subject to limitations imposed by law or any valid agreement
 259 or contract;
 260 (e) Promote and advertise the commercial advantages of the
 261 district in order to attract new businesses and encourage the
 262 expansion of existing businesses;
 263 (f) Promote and advertise the district to the public and
 264 engage in cooperative advertising programs with businesses
 265 located in the district;
 266 (g) Identify areas with blighted influences and develop
 267 programs for remediating such influences.
 268 (h) If authorized or approved by resolution or ordinance
 269 of the governing body that created the sales tax increment
 270 redevelopment district, use the distribution of sales tax
 271 proceeds provided for under this section for the purpose of
 272 issuing revenue bonds to finance redevelopment of the district,
 273 including the payment of principal and interest upon any
 274 advances for surveys and plans or preliminary loans.
 275 1. Bonds issued under this paragraph do not constitute an
 276 indebtedness within the meaning of any constitutional or
 277 statutory debt limitation or restriction and are not subject to
 278 the provisions of any other law or charter relating to the
 279 authorization, issuance, or sale of bonds. Bonds issued under
 280 this paragraph are declared to be issued for an essential public

281 and governmental purpose, and the interest and income from the
282 bonds are exempt from all taxes, except taxes imposed by chapter
283 220 on corporations.

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

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

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309 If any sales tax proceeds distributed under this section are to
310 be expended in a manner that directly inures to the benefit of a
311 privately sponsored project in a designated enterprise zone or
312 in a sales tax increment redevelopment district created under
313 this section, the expenditure of such proceeds must be
314 contingent upon a negotiated development agreement between the
315 private sponsor and the applicable redevelopment agency that
316 includes a binding term requiring the creation of no less than
317 500 full-time jobs.

318 Section 4. This act shall take effect July 1, 2012.