

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Ways & Means Committee
 2 Representative Esposito offered the following:

Amendment

Remove lines 31-207 and insert:

6 (a) By June 1, 2024, June 1, 2025, and June 1, 2026, the
 7 Revenue Estimating Conference shall estimate the impact on the
 8 General Revenue Fund in fiscal years 2024-2025, 2025-2026, and
 9 2026-2027, respectively, of the sales tax levied by s.
 10 212.05(1)(e)1.c. on the sale of electricity that is used to
 11 charge electric vehicles as defined in s. 320.01(36). The
 12 Revenue Estimating Conference must provide such estimate to the
 13 Department of Revenue no later than the June 10 preceding the
 14 start of the applicable fiscal year.

15 (b) This subsection is repealed June 30, 2027.

16 Section 2. Paragraph (d) of subsection (6) of section

Amendment No. 1

17 212.20, Florida Statutes, is amended to read:

18 212.20 Funds collected, disposition; additional powers of
19 department; operational expense; refund of taxes adjudicated
20 unconstitutionally collected.—

21 (6) Distribution of all proceeds under this chapter and
22 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

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

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

32 2. After the distribution under subparagraph 1., 8.9744
33 percent of the amount remitted by a sales tax dealer located
34 within a participating county pursuant to s. 218.61 shall be
35 transferred into the Local Government Half-cent Sales Tax
36 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
37 transferred shall be reduced by 0.1 percent, and the department
38 shall distribute this amount to the Public Employees Relations
39 Commission Trust Fund less \$5,000 each month, which shall be
40 added to the amount calculated in subparagraph 3. and
41 distributed accordingly.

Amendment No. 1

42 3. After the distribution under subparagraphs 1. and 2.,
43 0.0966 percent shall be transferred to the Local Government
44 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
45 to s. 218.65.

46 4. After the distributions under subparagraphs 1., 2., and
47 3., 2.0810 percent of the available proceeds shall be
48 transferred monthly to the Revenue Sharing Trust Fund for
49 Counties pursuant to s. 218.215.

50 5. After the distributions under subparagraphs 1., 2., and
51 3., 1.3653 percent of the available proceeds shall be
52 transferred monthly to the Revenue Sharing Trust Fund for
53 Municipalities pursuant to s. 218.215. If the total revenue to
54 be distributed pursuant to this subparagraph is at least as
55 great as the amount due from the Revenue Sharing Trust Fund for
56 Municipalities and the former Municipal Financial Assistance
57 Trust Fund in state fiscal year 1999-2000, no municipality shall
58 receive less than the amount due from the Revenue Sharing Trust
59 Fund for Municipalities and the former Municipal Financial
60 Assistance Trust Fund in state fiscal year 1999-2000. If the
61 total proceeds to be distributed are less than the amount
62 received in combination from the Revenue Sharing Trust Fund for
63 Municipalities and the former Municipal Financial Assistance
64 Trust Fund in state fiscal year 1999-2000, each municipality
65 shall receive an amount proportionate to the amount it was due
66 in state fiscal year 1999-2000.

174269 - HB 107 Esposito A1.docx

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Amendment No. 1

- 67 6. Of the remaining proceeds:
- 68 a. In each fiscal year, the sum of \$29,915,500 shall be
- 69 divided into as many equal parts as there are counties in the
- 70 state, and one part shall be distributed to each county. The
- 71 distribution among the several counties must begin each fiscal
- 72 year on or before January 5th and continue monthly for a total
- 73 of 4 months. If a local or special law required that any moneys
- 74 accruing to a county in fiscal year 1999-2000 under the then-
- 75 existing provisions of s. 550.135 be paid directly to the
- 76 district school board, special district, or a municipal
- 77 government, such payment must continue until the local or
- 78 special law is amended or repealed. The state covenants with
- 79 holders of bonds or other instruments of indebtedness issued by
- 80 local governments, special districts, or district school boards
- 81 before July 1, 2000, that it is not the intent of this
- 82 subparagraph to adversely affect the rights of those holders or
- 83 relieve local governments, special districts, or district school
- 84 boards of the duty to meet their obligations as a result of
- 85 previous pledges or assignments or trusts entered into which
- 86 obligated funds received from the distribution to county
- 87 governments under then-existing s. 550.135. This distribution
- 88 specifically is in lieu of funds distributed under s. 550.135
- 89 before July 1, 2000.
- 90 b. The department shall distribute \$166,667 monthly to
- 91 each applicant certified as a facility for a new or retained

Amendment No. 1

92 professional sports franchise pursuant to s. 288.1162. Up to
93 \$41,667 shall be distributed monthly by the department to each
94 certified applicant as defined in s. 288.11621 for a facility
95 for a spring training franchise. However, not more than \$416,670
96 may be distributed monthly in the aggregate to all certified
97 applicants for facilities for spring training franchises.
98 Distributions begin 60 days after such certification and
99 continue for not more than 30 years, except as otherwise
100 provided in s. 288.11621. A certified applicant identified in
101 this sub-subparagraph may not receive more in distributions than
102 expended by the applicant for the public purposes provided in s.
103 288.1162(5) or s. 288.11621(3).

104 c. The department shall distribute up to \$83,333 monthly
105 to each certified applicant as defined in s. 288.11631 for a
106 facility used by a single spring training franchise, or up to
107 \$166,667 monthly to each certified applicant as defined in s.
108 288.11631 for a facility used by more than one spring training
109 franchise. Monthly distributions begin 60 days after such
110 certification or July 1, 2016, whichever is later, and continue
111 for not more than 20 years to each certified applicant as
112 defined in s. 288.11631 for a facility used by a single spring
113 training franchise or not more than 25 years to each certified
114 applicant as defined in s. 288.11631 for a facility used by more
115 than one spring training franchise. A certified applicant
116 identified in this sub-subparagraph may not receive more in

Amendment No. 1

117 distributions than expended by the applicant for the public
118 purposes provided in s. 288.11631(3).

119 d. The department shall distribute \$15,333 monthly to the
120 State Transportation Trust Fund.

121 e.(I) On or before July 25, 2021, August 25, 2021, and
122 September 25, 2021, the department shall distribute \$324,533,334
123 in each of those months to the Unemployment Compensation Trust
124 Fund, less an adjustment for refunds issued from the General
125 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
126 distribution. The adjustments made by the department to the
127 total distributions shall be equal to the total refunds made
128 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
129 subtracted from any single distribution exceeds the
130 distribution, the department may not make that distribution and
131 must subtract the remaining balance from the next distribution.

132 (II) Beginning July 2022, and on or before the 25th day of
133 each month, the department shall distribute \$90 million monthly
134 to the Unemployment Compensation Trust Fund.

135 (III) If the ending balance of the Unemployment
136 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
137 of any month, as determined from United States Department of the
138 Treasury data, the Office of Economic and Demographic Research
139 shall certify to the department that the ending balance of the
140 trust fund exceeds such amount.

141 (IV) This sub-subparagraph is repealed, and the department

Amendment No. 1

142 shall end monthly distributions under sub-sub-subparagraph (II),
143 on the date the department receives certification under sub-sub-
144 subparagraph (III).

145 f. Beginning July 1, 2023, in each fiscal year, the
146 department shall distribute \$27.5 million to the Florida
147 Agricultural Promotional Campaign Trust Fund under s. 571.26,
148 for further distribution in accordance with s. 571.265. This
149 sub-subparagraph is repealed June 30, 2025.

150 g. Beginning July 2024, and on or before the 25th day of
151 each month thereafter, the department shall distribute to the
152 State Transportation Trust Fund one-twelfth of the amount
153 estimated by the Revenue Estimating Conference pursuant to s.
154 216.137(4) for that state fiscal year. This sub-subparagraph is
155 repealed June 30, 2027.

156 7. All other proceeds must remain in the General Revenue
157 Fund.

158 Section 3. (1) The Legislature recognizes that the
159 continued adoption of electric vehicles and plug-in hybrid
160 electric vehicles will have significant effects on state tax
161 collections and the State Transportation Trust Fund over the
162 coming years. To better understand these effects, the
163 Legislature finds the following actions are necessary:

164 (a) The Legislative Office of Economic and Demographic
165 Research shall produce a report that estimates the long-term
166 impact on the State Transportation Trust Fund, the impact on

Amendment No. 1

167 sales tax and gross receipts tax revenues expected to result
168 from the continuing adoption of electric vehicles and plug-in
169 hybrid electric vehicles in the state, and the percentage of
170 users that utilize residential charging stations rather than
171 commercial charging stations. The report must also consider
172 federal policies that incentivize or promote electric vehicles
173 and the impact of such policies on the speed of continued
174 adoption of such vehicles.

175 (b) The Department of Transportation and the Department of
176 Revenue shall provide assistance to the Office of Economic and
177 Demographic Research in producing the report required by
178 paragraph (a).

179 (c) The report required by paragraph (a) shall be
180 submitted to the Governor, the President of the Senate, and the
181 Speaker of the House of Representatives by December 1, 2026, and
182 shall be used by the 2027 Legislature to consider potential