

1                                   A bill to be entitled  
 2           An act relating to the distribution of sales and use tax  
 3           revenues; amending s. 212.20, F.S.; revising the  
 4           distribution of the proceeds from the tax on sales, use,  
 5           and other transactions; amending ss. 11.45, 202.18,  
 6           218.245, 218.65, and 288.1169, F.S.; conforming cross-  
 7           references; providing an effective date.

8  
 9   Be It Enacted by the Legislature of the State of Florida:

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 11           Section 1. Paragraph (d) of subsection (6) of section  
 12           212.20, Florida Statutes, is amended to read:

13           212.20 Funds collected, disposition; additional powers of  
 14           department; operational expense; refund of taxes adjudicated  
 15           unconstitutionally collected.--

16           (6) Distribution of all proceeds under this chapter and s.  
 17           202.18(1)(b) and (2)(b) shall be as follows:

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

21           1. In any fiscal year, the greater of \$500 million, minus  
 22           an amount equal to 4.6 percent of the proceeds of the taxes  
 23           collected pursuant to chapter 201, or 5 percent of all other  
 24           taxes and fees imposed pursuant to this chapter or remitted  
 25           pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 26           monthly installments into the General Revenue Fund.

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

30           ~~2.3.~~ After the distribution under subparagraph  
 31 ~~subparagraphs 1. and 2.~~, 8.814 percent of the amount remitted by  
 32 a sales tax dealer located within a participating county pursuant  
 33 to s. 218.61 shall be transferred into the Local Government Half-  
 34 cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the  
 35 amount to be transferred pursuant to this subparagraph to the  
 36 Local Government Half-cent Sales Tax Clearing Trust Fund shall be  
 37 reduced by 0.1 percent, and the department shall distribute this  
 38 amount to the Public Employees Relations Commission Trust Fund  
 39 less \$5,000 each month, which shall be added to the amount  
 40 calculated in subparagraph ~~3.4.~~ and distributed accordingly.

41           ~~3.4.~~ After the distribution under subparagraphs ~~1., 2.,~~ and  
 42 ~~2.3.~~, 0.095 percent shall be transferred to the Local Government  
 43 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 44 to s. 218.65.

45           ~~4.5.~~ After the distributions under subparagraphs 1., ~~2.,~~  
 46 ~~2.3.~~, and ~~3.4.~~, 2.0440 percent of the available proceeds pursuant  
 47 to this paragraph shall be transferred monthly to the Revenue  
 48 Sharing Trust Fund for Counties pursuant to s. 218.215.

49           ~~5.6.~~ After the distributions under subparagraphs 1., ~~2.,~~  
 50 ~~2.3.~~, and ~~3.4.~~, 1.3409 percent of the available proceeds pursuant  
 51 to this paragraph shall be transferred monthly to the Revenue  
 52 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If  
 53 the total revenue to be distributed pursuant to this subparagraph  
 54 is at least as great as the amount due from the Revenue Sharing  
 55 Trust Fund for Municipalities and the former Municipal Financial  
 56 Assistance Trust Fund in state fiscal year 1999-2000, no  
 57 municipality shall receive less than the amount due from the  
 58 Revenue Sharing Trust Fund for Municipalities and the former

59 Municipal Financial Assistance Trust Fund in state fiscal year  
60 1999-2000. If the total proceeds to be distributed are less than  
61 the amount received in combination from the Revenue Sharing Trust  
62 Fund for Municipalities and the former Municipal Financial  
63 Assistance Trust Fund in state fiscal year 1999-2000, each  
64 municipality shall receive an amount proportionate to the amount  
65 it was due in state fiscal year 1999-2000.

66 ~~6.7.~~ Of the remaining proceeds:

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

87 specifically is in lieu of funds distributed under s. 550.135  
88 prior to July 1, 2000.

89       b. The department shall distribute \$166,667 monthly  
90 pursuant to s. 288.1162 to each applicant that has been certified  
91 as a "facility for a new professional sports franchise" or a  
92 "facility for a retained professional sports franchise" pursuant  
93 to s. 288.1162. Up to \$41,667 shall be distributed monthly by the  
94 department to each applicant that has been certified as a  
95 "facility for a retained spring training franchise" pursuant to  
96 s. 288.1162; however, not more than \$416,670 may be distributed  
97 monthly in the aggregate to all certified facilities for a  
98 retained spring training franchise. Distributions shall begin 60  
99 days following such certification and shall continue for not more  
100 than 30 years. Nothing contained in this paragraph shall be  
101 construed to allow an applicant certified pursuant to s. 288.1162  
102 to receive more in distributions than actually expended by the  
103 applicant for the public purposes provided for in s. 288.1162(6).

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

110       d. Beginning 30 days after notice by the Office of Tourism,  
111 Trade, and Economic Development to the Department of Revenue that  
112 the applicant has been certified as the International Game Fish  
113 Association World Center facility pursuant to s. 288.1169, and  
114 the facility is open to the public, \$83,333 shall be distributed  
115 monthly, for up to 168 months, to the applicant. This

116 distribution is subject to reduction pursuant to s. 288.1169. A  
117 lump sum payment of \$999,996 shall be made, after certification  
118 and before July 1, 2000.

119 ~~7.8.~~ All other proceeds shall remain with the General  
120 Revenue Fund.

121 Section 2. Paragraph (a) of subsection (5) of section  
122 11.45, Florida Statutes, is amended to read:

123 11.45 Definitions; duties; authorities; reports; rules.--

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

125 (a) The Legislative Auditing Committee shall direct the  
126 Auditor General to make an audit of any municipality whenever  
127 petitioned to do so by at least 20 percent of the registered  
128 electors in the last general election of that municipality  
129 pursuant to this subsection. The supervisor of elections of the  
130 county in which the municipality is located shall certify whether  
131 or not the petition contains the signatures of at least 20  
132 percent of the registered electors of the municipality. After the  
133 completion of the audit, the Auditor General shall determine  
134 whether the municipality has the fiscal resources necessary to  
135 pay the cost of the audit. The municipality shall pay the cost of  
136 the audit within 90 days after the Auditor General's  
137 determination that the municipality has the available resources.  
138 If the municipality fails to pay the cost of the audit, the  
139 Department of Revenue shall, upon certification of the Auditor  
140 General, withhold from that portion of the distribution pursuant  
141 to s. 212.20(6)(d) ~~5.6.~~ which is distributable to such  
142 municipality, a sum sufficient to pay the cost of the audit and  
143 shall deposit that sum into the General Revenue Fund of the  
144 state.

145 Section 3. Paragraph (b) of subsection (2) of section  
 146 202.18, Florida Statutes, is amended to read:

147 202.18 Allocation and disposition of tax proceeds.--The  
 148 proceeds of the communications services taxes remitted under this  
 149 chapter shall be treated as follows:

150 (2) The proceeds of the taxes remitted under s.  
 151 202.12(1)(b) shall be divided as follows:

152 (b) Sixty-three percent of the remainder shall be allocated  
 153 to the state and distributed pursuant to s. 212.20(6), except  
 154 that the proceeds allocated pursuant to s. 212.20(6)(d)2.3 shall  
 155 be prorated to the participating counties in the same proportion  
 156 as that month's collection of the taxes and fees imposed pursuant  
 157 to chapter 212 and paragraph (1)(b).

158 Section 4. Subsection (3) of section 218.245, Florida  
 159 Statutes, is amended to read:

160 218.245 Revenue sharing; apportionment.--

161 (3) Revenues attributed to the increase in distribution to  
 162 the Revenue Sharing Trust Fund for Municipalities pursuant to s.  
 163 212.20(6)(d)5.6 from 1.0715 percent to 1.3409 percent provided  
 164 in chapter 2003-402, Laws of Florida, shall be distributed to  
 165 each eligible municipality and any unit of local government which  
 166 is consolidated as provided by s. 9, Art. VIII of the State  
 167 Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968  
 168 revised constitution, as follows: each eligible local  
 169 government's allocation shall be based on the amount it received  
 170 from the half-cent sales tax under s. 218.61 in the prior state  
 171 fiscal year divided by the total receipts under s. 218.61 in the  
 172 prior state fiscal year for all eligible local governments;  
 173 provided, however, for the purpose of calculating this

174 distribution, the amount received from the half-cent sales tax  
175 under s. 218.61 in the prior state fiscal year by a unit of local  
176 government which is consolidated as provided by s. 9, Art. VIII  
177 of the State Constitution of 1885, as amended, and as preserved  
178 by s. 6(e), Art. VIII, of the Constitution as revised in 1968,  
179 shall be reduced by 50 percent for such local government and for  
180 the total receipts. For eligible municipalities that began  
181 participating in the allocation of half-cent sales tax under s.  
182 218.61 in the previous state fiscal year, their annual receipts  
183 shall be calculated by dividing their actual receipts by the  
184 number of months they participated, and the result multiplied by  
185 12.

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

188 218.65 Emergency distribution.--

189 (5) At the beginning of each fiscal year, the Department of  
190 Revenue shall calculate a base allocation for each eligible  
191 county equal to the difference between the current per capita  
192 limitation times the county's population, minus prior year  
193 ordinary distributions to the county pursuant to ss.  
194 212.20(6)(d)~~2.3~~, 218.61, and 218.62. If moneys deposited into  
195 the Local Government Half-cent Sales Tax Clearing Trust Fund  
196 pursuant to s. 212.20(6)(d)~~3.4~~, excluding moneys appropriated  
197 for supplemental distributions pursuant to subsection (8), for  
198 the current year are less than or equal to the sum of the base  
199 allocations, each eligible county shall receive a share of the  
200 appropriated amount proportional to its base allocation. If the  
201 deposited amount exceeds the sum of the base allocations, each  
202 county shall receive its base allocation, and the excess

203 appropriated amount, less any amounts distributed under  
204 subsection (6), shall be distributed equally on a per capita  
205 basis among the eligible counties.

206 (6) If moneys deposited in the Local Government Half-cent  
207 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d) ~~3.4~~  
208 exceed the amount necessary to provide the base allocation to  
209 each eligible county, the moneys in the trust fund may be used to  
210 provide a transitional distribution, as specified in this  
211 subsection, to certain counties whose population has increased.  
212 The transitional distribution shall be made available to each  
213 county that qualified for a distribution under subsection (2) in  
214 the prior year but does not, because of the requirements of  
215 paragraph (2)(a), qualify for a distribution in the current year.  
216 Beginning on July 1 of the year following the year in which the  
217 county no longer qualifies for a distribution under subsection  
218 (2), the county shall receive two-thirds of the amount received  
219 in the prior year, and beginning July 1 of the second year  
220 following the year in which the county no longer qualifies for a  
221 distribution under subsection (2), the county shall receive one-  
222 third of the amount it received in the last year it qualified for  
223 the distribution under subsection (2). If insufficient moneys are  
224 available in the Local Government Half-cent Sales Tax Clearing  
225 Trust Fund to fully provide such a transitional distribution to  
226 each county that meets the eligibility criteria in this section,  
227 each eligible county shall receive a share of the available  
228 moneys proportional to the amount it would have received had  
229 moneys been sufficient to fully provide such a transitional  
230 distribution to each eligible county.

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

236 Section 6. Subsection (6) of section 288.1169, Florida  
237 Statutes, is amended to read:

238 288.1169 International Game Fish Association World Center  
239 facility.--

240 (6) The Department of Commerce must recertify every 10  
241 years that the facility is open, that the International Game Fish  
242 Association World Center continues to be the only international  
243 administrative headquarters, fishing museum, and Hall of Fame in  
244 the United States recognized by the International Game Fish  
245 Association, and that the project is meeting the minimum  
246 projections for attendance or sales tax revenues as required at  
247 the time of original certification. If the facility is not  
248 recertified during this 10-year review as meeting the minimum  
249 projections, then funding will be abated until certification  
250 criteria are met. If the project fails to generate \$1 million of  
251 annual revenues pursuant to paragraph (2)(e), the distribution of  
252 revenues pursuant to s. 212.20(6)(d)6.7-d. shall be reduced to an  
253 amount equal to \$83,333 multiplied by a fraction, the numerator  
254 of which is the actual revenues generated and the denominator of  
255 which is \$1 million. Such reduction shall remain in effect until  
256 revenues generated by the project in a 12-month period equal or  
257 exceed \$1 million.

258 Section 7. This act shall take effect July 1, 2007.