

1 A bill to be entitled
 2 An act relating to environmental protection; amending s.
 3 201.15, F.S.; removing provisions authorizing the
 4 distribution of specified amounts of the proceeds from the
 5 excise tax on documents to the Water Protection and
 6 Sustainability Program Trust Fund within the Department of
 7 Environmental Protection and the Marine Resources
 8 Conservation Trust Fund within the Fish and Wildlife
 9 Conservation Commission; providing for the distribution of
 10 a specified amount of the proceeds from the excise tax on
 11 documents to the General Revenue Fund; removing an
 12 obsolete provision; amending s. 212.20, F.S.; removing
 13 provisions authorizing the distribution of specified
 14 amounts of the proceeds from the tax on sales, use, and
 15 other transactions and the communications services tax to
 16 the Ecosystem Management and Restoration Trust Fund within
 17 the Department of Environmental Protection; creating s.
 18 403.7062, F.S.; providing for a solid waste disposal fee;
 19 providing requirements for imposition and collection of
 20 the fee; providing for distribution of the proceeds to the
 21 General Revenue Fund; authorizing the Department of
 22 Revenue to adopt rules; terminating the Lake Okeechobee
 23 Protection Trust Fund; providing for the disposition of
 24 balances in and revenues of the trust fund; prescribing
 25 procedures for the termination of the trust fund; amending
 26 s. 11.45, 202.18, 218.245, 218.65, and 288.1169, F.S.;
 27 conforming cross-references; repealing s. 373.45952, F.S.,

28 relating to the Lake Okeechobee Protection Trust Fund;
 29 providing effective dates.

30
 31 Be It Enacted by the Legislature of the State of Florida:

32
 33 Section 1. Paragraph (c) of subsection (1) and subsections
 34 (2) and (5) of section 201.15, Florida Statutes, are amended to
 35 read:

36 201.15 Distribution of taxes collected.--All taxes
 37 collected under this chapter are subject to the service charge
 38 imposed in s. 215.20(1). Prior to distribution under this
 39 section, the Department of Revenue shall deduct amounts
 40 necessary to pay the costs of the collection and enforcement of
 41 the tax levied by this chapter. Such costs and the service
 42 charge may not be levied against any portion of taxes pledged to
 43 debt service on bonds to the extent that the costs and service
 44 charge are required to pay any amounts relating to the bonds.
 45 All of the costs of the collection and enforcement of the tax
 46 levied by this chapter and the service charge shall be available
 47 and shall be transferred to the extent necessary to pay debt
 48 service and any other amounts relating to bonds issued before
 49 July 1, 2009, secured by revenues distributed pursuant to
 50 subsection (1), after distributions are made pursuant to
 51 subsection (1). All taxes remaining after deduction of costs
 52 and the service charge shall be distributed as follows:

53 (1) Sixty-three and thirty-one hundredths percent of the
 54 remaining taxes collected under this chapter shall be used for
 55 the following purposes:

56 (c) The remainder of the moneys distributed under this
 57 subsection, after the required payments under paragraphs (a) and
 58 (b), shall be paid into the State Treasury to the credit of:

59 1. The State Transportation Trust Fund in the Department
 60 of Transportation in the amount of the lesser of 38.2 percent of
 61 the remainder or \$541.75 million in each fiscal year, to be used
 62 for the following specified purposes, notwithstanding any other
 63 law to the contrary:

64 a. For the purposes of capital funding for the New Starts
 65 Transit Program, authorized by Title 49, U.S.C. s. 5309 and
 66 specified in s. 341.051, 10 percent of these funds;

67 b. For the purposes of the Small County Outreach Program
 68 specified in s. 339.2818, 5 percent of these funds;

69 c. For the purposes of the Strategic Intermodal System
 70 specified in ss. 339.61, 339.62, 339.63, and 339.64, 75 percent
 71 of these funds after allocating for the New Starts Transit
 72 Program described in sub-subparagraph a. and the Small County
 73 Outreach Program described in sub-subparagraph b.; and

74 d. For the purposes of the Transportation Regional
 75 Incentive Program specified in s. 339.2819, 25 percent of these
 76 funds after allocating for the New Starts Transit Program
 77 described in sub-subparagraph a. and the Small County Outreach
 78 Program described in sub-subparagraph b.

79 ~~2. The Water Protection and Sustainability Program Trust~~
 80 ~~Fund in the Department of Environmental Protection in the amount~~
 81 ~~of the lesser of 5.64 percent of the remainder or \$80 million in~~
 82 ~~each fiscal year, to be used as required by s. 403.890.~~

83 ~~2.3.~~ The Grants and Donations Trust Fund in the Department
 84 of Community Affairs in the amount of the lesser of .23 percent
 85 of the remainder or \$3.25 million in each fiscal year, with 92
 86 percent to be used to fund technical assistance to local
 87 governments and school boards on the requirements and
 88 implementation of this act and the remaining amount to be used
 89 to fund the Century Commission established in s. 163.3247.

90 ~~3.4.~~ The Ecosystem Management and Restoration Trust Fund
 91 in the amount of the lesser of 2.12 percent of the remainder or
 92 \$30 million in each fiscal year, to be used for the preservation
 93 and repair of the state's beaches as provided in ss. 161.091-
 94 161.212.

95 ~~5.~~ ~~The Marine Resources Conservation Trust Fund in the~~
 96 ~~amount of the lesser of .14 percent of the remainder or \$2~~
 97 ~~million in each fiscal year, to be used for marine mammal care~~
 98 ~~as provided in s. 379.208(3).~~

99 ~~4.6.~~ General Inspection Trust Fund in the amount of the
 100 lesser of .02 percent of the remainder or \$300,000 in each
 101 fiscal year to be used to fund oyster management and restoration
 102 programs as provided in s. 379.362(3).
 103

104 Moneys distributed pursuant to this paragraph may not be pledged
 105 for debt service unless such pledge is approved by referendum of
 106 the voters.

107 (2) Beginning July 1, 2009, the lesser of 7.56 percent of
 108 the remaining taxes collected under this chapter or \$84.9
 109 million in each fiscal year shall be distributed as follows:

110 (a) Six million and three hundred thousand dollars shall
 111 be paid into the State Treasury to the credit of the General
 112 Revenue Fund.

113 (b) The remainder shall be paid into the State Treasury to
 114 the credit of the Land Acquisition Trust Fund. Sums deposited in
 115 the fund pursuant to this subsection may be used for any purpose
 116 for which funds deposited in the Land Acquisition Trust Fund may
 117 lawfully be used.

118 ~~(5) (a) For the 2007-2008 fiscal year, 3.96 percent of the~~
 119 ~~remaining taxes collected under this chapter shall be paid into~~
 120 ~~the State Treasury to the credit of the Conservation and~~
 121 ~~Recreation Lands Trust Fund to carry out the purposes set forth~~
 122 ~~in s. 259.032. Ten and five-hundredths percent of the amount~~
 123 ~~credited to the Conservation and Recreation Lands Trust Fund~~
 124 ~~pursuant to this subsection shall be transferred to the State~~
 125 ~~Game Trust Fund and used for land management activities.~~

126 ~~(b)~~ Beginning July 1, 2008, 3.52 percent of the remaining
 127 taxes collected under this chapter shall be paid into the State
 128 Treasury to the credit of the Conservation and Recreation Lands
 129 Trust Fund to carry out the purposes set forth in s. 259.032.
 130 Eleven and fifteen hundredths percent of the amount credited to
 131 the Conservation and Recreation Lands Trust Fund pursuant to
 132 this subsection shall be transferred to the State Game Trust
 133 Fund and used for land management activities.

134 (6) The lesser of 2.28 percent of the remaining taxes
 135 collected under this chapter or \$34.1 million in each fiscal
 136 year shall be paid into the State Treasury to the credit of the

137 Invasive Plant Control Trust Fund to carry out the purposes set
 138 forth in ss. 369.22 and 369.252.

139 (7) The lesser of .5 percent of the remaining taxes
 140 collected under this chapter or \$9.3 million in each fiscal year
 141 shall be paid into the State Treasury to the credit of the State
 142 Game Trust Fund to be used exclusively for the purpose of
 143 implementing the Lake Restoration 2020 Program.

144 (8) One-half of one percent of the remaining taxes
 145 collected under this chapter shall be paid into the State
 146 Treasury and divided equally to the credit of the Department of
 147 Environmental Protection Water Quality Assurance Trust Fund to
 148 address water quality impacts associated with nonagricultural
 149 nonpoint sources and to the credit of the Department of
 150 Agriculture and Consumer Services General Inspection Trust Fund
 151 to address water quality impacts associated with agricultural
 152 nonpoint sources, respectively. These funds shall be used for
 153 research, development, demonstration, and implementation of
 154 suitable best management practices or other measures used to
 155 achieve water quality standards in surface waters and water
 156 segments identified pursuant to ss. 303(d) of the Clean Water
 157 Act, Pub. L. No. 92-500, 33 U.S.C. ss. 1251 et seq.

158 Implementation of best management practices and other measures
 159 may include cost-share grants, technical assistance,
 160 implementation tracking, and conservation leases or other
 161 agreements for water quality improvement. The Department of
 162 Environmental Protection and the Department of Agriculture and
 163 Consumer Services may adopt rules governing the distribution of
 164 funds for implementation of best management practices. The

165 unobligated balance of funds received from the distribution of
 166 taxes collected under this chapter to address water quality
 167 impacts associated with nonagricultural nonpoint sources will be
 168 excluded when calculating the unobligated balance of the Water
 169 Quality Assurance Trust Fund as it relates to the determination
 170 of the applicable excise tax rate.

171 (9) The lesser of 7.53 percent of the remaining taxes
 172 collected under this chapter or \$107 million in each fiscal year
 173 shall be paid into the State Treasury to the credit of the State
 174 Housing Trust Fund and shall be used as follows:

175 (a) Half of that amount shall be used for the purposes for
 176 which the State Housing Trust Fund was created and exists by
 177 law.

178 (b) Half of that amount shall be paid into the State
 179 Treasury to the credit of the Local Government Housing Trust
 180 Fund and shall be used for the purposes for which the Local
 181 Government Housing Trust Fund was created and exists by law.

182 (10) The lesser of 8.66 percent of the remaining taxes
 183 collected under this chapter or \$136 million in each fiscal year
 184 shall be paid into the State Treasury to the credit of the State
 185 Housing Trust Fund and shall be used as follows:

186 (a) Twelve and one-half percent of that amount shall be
 187 deposited into the State Housing Trust Fund and be expended by
 188 the Department of Community Affairs and by the Florida Housing
 189 Finance Corporation for the purposes for which the State Housing
 190 Trust Fund was created and exists by law.

191 (b) Eighty-seven and one-half percent of that amount shall
 192 be distributed to the Local Government Housing Trust Fund and

193 shall be used for the purposes for which the Local Government
 194 Housing Trust Fund was created and exists by law. Funds from
 195 this category may also be used to provide for state and local
 196 services to assist the homeless.

197 (11) The distribution of proceeds deposited into the Water
 198 Management Lands Trust Fund and the Conservation and Recreation
 199 Lands Trust Fund, pursuant to subsections (4) and (5), may not
 200 be used for land acquisition but may be used for preacquisition
 201 costs associated with land purchases. The Legislature intends
 202 that the Florida Forever program supplant the acquisition
 203 programs formerly authorized under ss. 259.032 and 373.59.

204 (12) Amounts distributed pursuant to subsections (5), (6),
 205 (7), and (8) are subject to the payment of debt service on
 206 outstanding Conservation and Recreation Lands revenue bonds.

207 (13) Beginning July 1, 2008, in each fiscal year that the
 208 remaining taxes collected under this chapter exceed collections
 209 in the prior fiscal year, the stated maximum dollar amounts
 210 provided in subsections (2), (4), (6), (7), (9), and (10) shall
 211 each be increased by an amount equal to 10 percent of the
 212 increase in the remaining taxes collected under this chapter
 213 multiplied by the applicable percentage provided in those
 214 subsections.

215 (14) If the payment requirements in any year for bonds
 216 outstanding on July 1, 2007, or bonds issued to refund such
 217 bonds, exceed the limitations of this section, distributions to
 218 the trust fund from which the bond payments are made shall be
 219 increased to the lesser of the amount needed to pay bond

220 obligations or the limit of the applicable percentage
 221 distribution provided in subsections (1)-(10).

222 (15) Distributions to the State Housing Trust Fund
 223 pursuant to subsections (9) and (10) shall be sufficient to
 224 cover amounts required to be transferred to the Florida
 225 Affordable Housing Guarantee Program's annual debt service
 226 reserve and guarantee fund pursuant to s. 420.5092(6)(a) and (b)
 227 up to but not exceeding the amount required to be transferred to
 228 such reserve and fund based on the percentage distribution of
 229 documentary stamp tax revenues to the State Housing Trust Fund
 230 which is in effect in the 2004-2005 fiscal year.

231 (16) If amounts necessary to pay debt service or other
 232 amounts payable with respect to Preservation 2000 Bonds, Florida
 233 Forever Bonds or Everglades Restoration Bonds issued prior to
 234 July 1, 2009 exceed the amounts distributable pursuant to
 235 subsection (1), all moneys distributable pursuant to this
 236 section shall be available for, and shall be transferred in the
 237 amounts necessary to pay such obligations when due.

238 Notwithstanding the above, amounts distributable pursuant to
 239 subsections (2), (3)(b), (4), (5), (9)(a) or (10)(a) shall not
 240 be available to pay such obligations to the extent that such
 241 moneys are necessary to pay debt service on bonds secured by
 242 revenues provided by those subsections.

243 (17) The remaining taxes collected under this chapter,
 244 after the distributions provided in the preceding subsections,
 245 shall be paid into the State Treasury to the credit of the
 246 General Revenue Fund.

247 Section 2. Paragraph (d) of subsection (6) of section
 248 212.20, Florida Statutes, is amended to read:

249 212.20 Funds collected, disposition; additional powers of
 250 department; operational expense; refund of taxes adjudicated
 251 unconstitutionally collected.--

252 (6) Distribution of all proceeds under this chapter and s.
 253 202.18(1)(b) and (2)(b) shall be as follows:

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

257 1. In any fiscal year, the greater of \$500 million, minus
 258 an amount equal to 4.6 percent of the proceeds of the taxes
 259 collected pursuant to chapter 201, or 5.2 ~~5~~ percent of all other
 260 taxes and fees imposed pursuant to this chapter or remitted
 261 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 262 monthly installments into the General Revenue Fund.

263 ~~2. Two-tenths of one percent shall be transferred to the~~
 264 ~~Ecosystem Management and Restoration Trust Fund to be used for~~
 265 ~~water quality improvement and water restoration projects.~~

266 2.3. After the distribution under subparagraph
 267 ~~subparagraphs 1. and 2.~~, 8.814 percent of the amount remitted by
 268 a sales tax dealer located within a participating county
 269 pursuant to s. 218.61 shall be transferred into the Local
 270 Government Half-cent Sales Tax Clearing Trust Fund. Beginning
 271 July 1, 2003, the amount to be transferred pursuant to this
 272 subparagraph to the Local Government Half-cent Sales Tax
 273 Clearing Trust Fund shall be reduced by 0.1 percent, and the
 274 department shall distribute this amount to the Public Employees

275 Relations Commission Trust Fund less \$5,000 each month, which
 276 shall be added to the amount calculated in subparagraph 3. ~~4.~~
 277 and distributed accordingly.

278 ~~3.4.~~ After the distribution under subparagraphs 1. ~~and~~ 2.,
 279 ~~and 3.~~, 0.095 percent shall be transferred to the Local
 280 Government Half-cent Sales Tax Clearing Trust Fund and
 281 distributed pursuant to s. 218.65.

282 ~~4.5.~~ After the distributions under subparagraphs 1., 2.,
 283 ~~and 3.~~, ~~and 4.~~ 2.0440 percent of the available proceeds
 284 pursuant to this paragraph shall be transferred monthly to the
 285 Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

286 ~~5.6.~~ After the distributions under subparagraphs 1., 2.,
 287 ~~and 3.~~, ~~and 4.~~ 1.3409 percent of the available proceeds
 288 pursuant to this paragraph shall be transferred monthly to the
 289 Revenue Sharing Trust Fund for Municipalities pursuant to s.
 290 218.215. If the total revenue to be distributed pursuant to this
 291 subparagraph is at least as great as the amount due from the
 292 Revenue Sharing Trust Fund for Municipalities and the former
 293 Municipal Financial Assistance Trust Fund in state fiscal year
 294 1999-2000, no municipality shall receive less than the amount
 295 due from the Revenue Sharing Trust Fund for Municipalities and
 296 the former Municipal Financial Assistance Trust Fund in state
 297 fiscal year 1999-2000. If the total proceeds to be distributed
 298 are less than the amount received in combination from the
 299 Revenue Sharing Trust Fund for Municipalities and the former
 300 Municipal Financial Assistance Trust Fund in state fiscal year
 301 1999-2000, each municipality shall receive an amount

302 proportionate to the amount it was due in state fiscal year
 303 1999-2000.

304 ~~6.7.~~ Of the remaining proceeds:

305 a. In each fiscal year, the sum of \$29,915,500 shall be
 306 divided into as many equal parts as there are counties in the
 307 state, and one part shall be distributed to each county. The
 308 distribution among the several counties shall begin each fiscal
 309 year on or before January 5th and shall continue monthly for a
 310 total of 4 months. If a local or special law required that any
 311 moneys accruing to a county in fiscal year 1999-2000 under the
 312 then-existing provisions of s. 550.135 be paid directly to the
 313 district school board, special district, or a municipal
 314 government, such payment shall continue until such time that the
 315 local or special law is amended or repealed. The state covenants
 316 with holders of bonds or other instruments of indebtedness
 317 issued by local governments, special districts, or district
 318 school boards prior to July 1, 2000, that it is not the intent
 319 of this subparagraph to adversely affect the rights of those
 320 holders or relieve local governments, special districts, or
 321 district school boards of the duty to meet their obligations as
 322 a result of previous pledges or assignments or trusts entered
 323 into which obligated funds received from the distribution to
 324 county governments under then-existing s. 550.135. This
 325 distribution specifically is in lieu of funds distributed under
 326 s. 550.135 prior to July 1, 2000.

327 b. The department shall distribute \$166,667 monthly
 328 pursuant to s. 288.1162 to each applicant that has been
 329 certified as a "facility for a new professional sports

330 franchise" or a "facility for a retained professional sports
 331 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
 332 distributed monthly by the department to each applicant that has
 333 been certified as a "facility for a retained spring training
 334 franchise" pursuant to s. 288.1162; however, not more than
 335 \$416,670 may be distributed monthly in the aggregate to all
 336 certified facilities for a retained spring training franchise.
 337 Distributions shall begin 60 days following such certification
 338 and shall continue for not more than 30 years. Nothing contained
 339 in this paragraph shall be construed to allow an applicant
 340 certified pursuant to s. 288.1162 to receive more in
 341 distributions than actually expended by the applicant for the
 342 public purposes provided for in s. 288.1162(6).

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

349 d. Beginning 30 days after notice by the Office of
 350 Tourism, Trade, and Economic Development to the Department of
 351 Revenue that the applicant has been certified as the
 352 International Game Fish Association World Center facility
 353 pursuant to s. 288.1169, and the facility is open to the public,
 354 \$83,333 shall be distributed monthly, for up to 168 months, to
 355 the applicant. This distribution is subject to reduction
 356 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
 357 made, after certification and before July 1, 2000.

358 ~~7.8.~~ All other proceeds shall remain with the General
 359 Revenue Fund.

360 Section 3. Effective January 1, 2010, section 403.7062,
 361 Florida Statutes, is created to read:

362 403.7062 Solid waste disposal fee.--

363 (1) For the privilege of engaging in business, a fee for
 364 each ton of solid waste disposed of at a permitted solid waste
 365 management facility is imposed on the owner of such facility
 366 within this state. The "owner" includes private entities,
 367 governmental entities, special districts, or other entities
 368 authorized to own or operate solid waste management facilities.
 369 For purposes of this fee, solid waste management facilities
 370 include Class I landfills, Class III landfills, construction and
 371 demolition debris disposal facilities, and land clearing debris
 372 disposal facilities. Such fee shall be imposed at the rate of
 373 \$1.25 for each ton of solid waste received at the facility. The
 374 fee imposed shall be paid to the Department of Revenue on or
 375 before the 20th day of every month following the month in which
 376 the solid waste is received at the facility.

377 (2) (a) The fee imposed by this section must be paid to the
 378 Department of Revenue by electronic funds transfer and must be
 379 accompanied by a form prescribed by the Department of Revenue
 380 and initiated by the owner of the facility through electronic
 381 data interchange. The proceeds of the solid waste disposal
 382 fee, less administrative costs, shall be deposited into the
 383 General Revenue Fund.

384 (b) For the purposes of this section, "proceeds" of the
 385 fee means all funds collected and received by the department

386 hereunder, including interest and penalties on delinquent fees.
 387 The amount deducted for the costs of administration must not
 388 exceed 3 percent of the total revenues collected hereunder and
 389 may include only those costs reasonably attributable to the fee.

390 (3) (a) The Department of Revenue shall administer,
 391 collect, and enforce the fee authorized under this section
 392 pursuant to the same procedures used in the administration,
 393 collection, and enforcement of the general state sales tax
 394 imposed under chapter 212, except as provided in this section.
 395 The provisions of this section regarding the authority to audit
 396 and make assessments, keeping of books and records, and interest
 397 and penalties on delinquent fees apply. The fee shall not be
 398 included in the computation of estimated taxes pursuant to s.
 399 212.11 nor shall the dealer's credit for collecting taxes or
 400 fees in s. 212.12 apply to this fee.

401 (b) The Department of Revenue is authorized to adopt rules
 402 and prescribe and publish such forms as are necessary to
 403 effectuate the purposes of this section. The Department of
 404 Revenue is authorized to establish audit procedures and to
 405 assess delinquent fees.

406 Section 4. (1) The Lake Okeechobee Protection Trust Fund
 407 within the Department of Environmental Protection, FLAIR number
 408 37-2-890, is terminated.

409 (2) All current balances remaining in and all revenues of,
 410 the trust fund shall be transferred to the General Revenue Fund.

411 (3) The Department of Environmental Protection shall pay
 412 any outstanding debts and obligations of the terminated fund as
 413 soon as practicable, and the Chief Financial Officer shall close

414 out and remove the terminated fund from the various state
 415 accounting systems using generally accepted accounting
 416 principles concerning warrants outstanding, assets, and
 417 liabilities.

418 Section 5. Paragraph (a) of subsection (5) of section
 419 11.45, Florida Statutes, is amended to read:

420 11.45 Definitions; duties; authorities; reports; rules.--

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

422 (a) The Legislative Auditing Committee shall direct the
 423 Auditor General to make an audit of any municipality whenever
 424 petitioned to do so by at least 20 percent of the registered
 425 electors in the last general election of that municipality
 426 pursuant to this subsection. The supervisor of elections of the
 427 county in which the municipality is located shall certify
 428 whether or not the petition contains the signatures of at least
 429 20 percent of the registered electors of the municipality. After
 430 the completion of the audit, the Auditor General shall determine
 431 whether the municipality has the fiscal resources necessary to
 432 pay the cost of the audit. The municipality shall pay the cost
 433 of the audit within 90 days after the Auditor General's
 434 determination that the municipality has the available resources.
 435 If the municipality fails to pay the cost of the audit, the
 436 Department of Revenue shall, upon certification of the Auditor
 437 General, withhold from that portion of the distribution pursuant
 438 to s. 212.20 (6) (d) ~~5.6~~ which is distributable to such
 439 municipality, a sum sufficient to pay the cost of the audit and
 440 shall deposit that sum into the General Revenue Fund of the
 441 state.

442 Section 6. Paragraph (b) of subsection (2) of section
 443 202.18, Florida Statutes, is amended to read:

444 202.18 Allocation and disposition of tax proceeds.--The
 445 proceeds of the communications services taxes remitted under
 446 this chapter shall be treated as follows:

447 (2) The proceeds of the taxes remitted under s.
 448 202.12(1)(b) shall be divided as follows:

449 (b) Sixty-three percent of the remainder shall be
 450 allocated to the state and distributed pursuant to s. 212.20(6),
 451 except that the proceeds allocated pursuant to s.
 452 212.20(6)(d)2.3 shall be prorated to the participating counties
 453 in the same proportion as that month's collection of the taxes
 454 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

455 Section 7. Subsection (3) of section 218.245, Florida
 456 Statutes, is amended to read:

457 218.245 Revenue sharing; apportionment.--

458 (3) Revenues attributed to the increase in distribution to
 459 the Revenue Sharing Trust Fund for Municipalities pursuant to s.
 460 212.20(6)(d)5.6 from 1.0715 percent to 1.3409 percent provided
 461 in chapter 2003-402, Laws of Florida, shall be distributed to
 462 each eligible municipality and any unit of local government
 463 which is consolidated as provided by s. 9, Art. VIII of the
 464 State Constitution of 1885, as preserved by s. 6(e), Art. VIII,
 465 1968 revised constitution, as follows: each eligible local
 466 government's allocation shall be based on the amount it received
 467 from the half-cent sales tax under s. 218.61 in the prior state
 468 fiscal year divided by the total receipts under s. 218.61 in the
 469 prior state fiscal year for all eligible local governments;

470 provided, however, for the purpose of calculating this
 471 distribution, the amount received from the half-cent sales tax
 472 under s. 218.61 in the prior state fiscal year by a unit of
 473 local government which is consolidated as provided by s. 9, Art.
 474 VIII of the State Constitution of 1885, as amended, and as
 475 preserved by s. 6(e), Art. VIII, of the Constitution as revised
 476 in 1968, shall be reduced by 50 percent for such local
 477 government and for the total receipts. For eligible
 478 municipalities that began participating in the allocation of
 479 half-cent sales tax under s. 218.61 in the previous state fiscal
 480 year, their annual receipts shall be calculated by dividing
 481 their actual receipts by the number of months they participated,
 482 and the result multiplied by 12.

483 Section 8. Subsections (5), (6), and (7) of section
 484 218.65, Florida Statutes, are amended to read:

485 218.65 Emergency distribution.--

486 (5) At the beginning of each fiscal year, the Department
 487 of Revenue shall calculate a base allocation for each eligible
 488 county equal to the difference between the current per capita
 489 limitation times the county's population, minus prior year
 490 ordinary distributions to the county pursuant to ss.
 491 212.20(6)(d)~~2.3~~, 218.61, and 218.62. If moneys deposited into
 492 the Local Government Half-cent Sales Tax Clearing Trust Fund
 493 pursuant to s. 212.20(6)(d)~~3.4~~, excluding moneys appropriated
 494 for supplemental distributions pursuant to subsection (8), for
 495 the current year are less than or equal to the sum of the base
 496 allocations, each eligible county shall receive a share of the
 497 appropriated amount proportional to its base allocation. If the

498 deposited amount exceeds the sum of the base allocations, each
 499 county shall receive its base allocation, and the excess
 500 appropriated amount, less any amounts distributed under
 501 subsection (6), shall be distributed equally on a per capita
 502 basis among the eligible counties.

503 (6) If moneys deposited in the Local Government Half-cent
 504 Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d) 3.4.
 505 exceed the amount necessary to provide the base allocation to
 506 each eligible county, the moneys in the trust fund may be used
 507 to provide a transitional distribution, as specified in this
 508 subsection, to certain counties whose population has increased.
 509 The transitional distribution shall be made available to each
 510 county that qualified for a distribution under subsection (2) in
 511 the prior year but does not, because of the requirements of
 512 paragraph (2)(a), qualify for a distribution in the current
 513 year. Beginning on July 1 of the year following the year in
 514 which the county no longer qualifies for a distribution under
 515 subsection (2), the county shall receive two-thirds of the
 516 amount received in the prior year, and beginning July 1 of the
 517 second year following the year in which the county no longer
 518 qualifies for a distribution under subsection (2), the county
 519 shall receive one-third of the amount it received in the last
 520 year it qualified for the distribution under subsection (2). If
 521 insufficient moneys are available in the Local Government Half-
 522 cent Sales Tax Clearing Trust Fund to fully provide such a
 523 transitional distribution to each county that meets the
 524 eligibility criteria in this section, each eligible county shall
 525 receive a share of the available moneys proportional to the

526 amount it would have received had moneys been sufficient to
 527 fully provide such a transitional distribution to each eligible
 528 county.

529 (7) There is hereby annually appropriated from the Local
 530 Government Half-cent Sales Tax Clearing Trust Fund the
 531 distribution provided in s. 212.20(6)(d) ~~3.4.~~ to be used for
 532 emergency and supplemental distributions pursuant to this
 533 section.

534 Section 9. Subsection (6) of section 288.1169, Florida
 535 Statutes, is amended to read:

536 288.1169 International Game Fish Association World Center
 537 facility.--

538 (6) The Department of Commerce must recertify every 10
 539 years that the facility is open, that the International Game
 540 Fish Association World Center continues to be the only
 541 international administrative headquarters, fishing museum, and
 542 Hall of Fame in the United States recognized by the
 543 International Game Fish Association, and that the project is
 544 meeting the minimum projections for attendance or sales tax
 545 revenues as required at the time of original certification. If
 546 the facility is not recertified during this 10-year review as
 547 meeting the minimum projections, then funding will be abated
 548 until certification criteria are met. If the project fails to
 549 generate \$1 million of annual revenues pursuant to paragraph
 550 (2)(e), the distribution of revenues pursuant to s.
 551 212.20(6)(d) ~~6.7.d.~~ shall be reduced to an amount equal to
 552 \$83,333 multiplied by a fraction, the numerator of which is the
 553 actual revenues generated and the denominator of which is \$1

PCB NRAC 09-02

ORIGINAL

2009

554 million. Such reduction shall remain in effect until revenues
555 generated by the project in a 12-month period equal or exceed \$1
556 million.

557 Section 10. Section 373.45952, Florida Statutes, is
558 repealed.

559
560 Section 11. Except as otherwise expressly provided in this
561 act, this act shall take effect July 1, 2009.