



Finance and Tax Committee

Tuesday, March 31, 2015

3:00 p.m. – 6:00 p.m.

Morris Hall

ACTION PACKET

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Matt Gaetz (Chair)	X		
Frank Artiles	X		
Lori Berman	X		
Randolph Bracy	X		
Robert Cortes	X		
Jay Fant	X		
Walter Hill	X		
George Moraitis, Jr.	X		
Jared Moskowitz	X		
Scott Plakon			X
Ray Rodrigues	X		
José Rodríguez	X		
Hazelle Rogers	X		
Richard Stark	X		
Jennifer Sullivan	X		
John Tobia	X		
Charles Van Zant	X		
Ritch Workman	X		
Totals:	17	0	1

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

CS/HB 105 : Publicly Funded Retirement Programs

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia		X			
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 16		Total Nays: 1			

Appearances:

Rocco Salvatori (Lobbyist) - Proponent
 Florida Professional Firefighters
 Firefighter
 345 West Madison Street
 Tallahassee FL 32399
 Phone: 941-724-5914

Kraig Conn (Lobbyist) - Proponent
 Florida League of Cities
 301 S. Bronough Street
 Tallahassee FL 32301
 Phone: 850-222-9684

Yelkine Goin (Lobbyist) - Proponent
 City of Cape Coral
 Attorney
 204 S. Monroe Street #203
 Tallahassee FL 32301
 Phone: 850-284-2460

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

HB 617 : Utility Projects

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 17		Total Nays: 0			

Appearances:

JW Howard (Lobbyist) - Proponent
 Morgan Stanley
 1560 Sawgrass Corporate Parkway #479
 Sunrise FL 33326
 Phone: 954-331-1595

John Ford - Proponent
 FGUA
 Consumer
 7802 Lachlan Drive
 Trinity FL 34655
 Phone: 727-372-7868

Robert Sheets - Proponent
 FGUA
 System Manager
 1500 Mahan Drive
 Tallahassee FL 32308
 Phone: 850-294-0749

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 617 (2015)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Sprowls offered the following:

Amendment (with title amendment)

Remove lines 101-368 and insert:

6 (c) "Customer" means a person receiving water or
7 wastewater service from a publicly owned utility.

8 (d) "Finance" or "financing" includes refinancing.

9 (e) "Financing cost" means:

10 1. Interest and redemption premiums that are payable on
11 utility cost containment bonds;

12 2. The cost of retiring the principal of utility cost
13 containment bonds, whether at maturity, including acceleration
14 of maturity upon an event of default, or upon redemption,
15 including sinking fund redemption;

Amendment No. 1

16 3. The cost related to issuing or servicing utility cost
17 containment bonds, including any payment under an interest rate
18 swap agreement and any type of fee;

19 4. A payment or expense associated with a bond insurance
20 policy; financial guaranty; contract, agreement, or other credit
21 or liquidity enhancement for bonds; or contract, agreement, or
22 other financial agreement entered into in connection with
23 utility cost containment bonds;

24 5. Any coverage charges; or

25 6. The funding of one or more reserve accounts relating to
26 utility cost containment bonds.

27 (f) "Financing resolution" means a resolution adopted by
28 the governing body of an authority that provides for the
29 financing or refinancing of a utility project with utility cost
30 containment bonds and that imposes a utility project charge in
31 connection with the utility cost containment bonds in accordance
32 with subsection (4). A financing resolution may be separate from
33 a resolution authorizing the issuance of the bonds.

34 (g) "Governing body" means the body that governs a local
35 agency.

36 (h) "Local agency" means a member of the authority, or an
37 agency or subdivision of that member, that is sponsoring or
38 refinancing a utility project, or any municipality, county,
39 authority, special district, public corporation, regional water
40 authority, or other governmental entity of the state that is
41 sponsoring or refinancing a utility project.

Amendment No. 1

42 (i) "Public utility services" means water or wastewater
 43 services provided by a publicly owned utility. The term does not
 44 include communications services, as defined in s. 202.11,
 45 Florida Statutes, Internet access services, or information
 46 services.

47 (j) "Publicly owned utility" means a utility providing
 48 retail or wholesale water or wastewater services that is owned
 49 and operated by a local agency. The term includes any successor
 50 to the powers and functions of such a utility.

51 (k) "Revenue" means income and receipts of the authority
 52 related to the financing of utility projects and issuance of
 53 utility cost containment bonds, including any of the following:

- 54 1. Bond purchase agreements;
- 55 2. Bonds acquired by the authority;
- 56 3. Installment sales agreements and other revenue-
 57 producing agreements entered into by the authority;
- 58 4. Utility projects financed or refinanced by the
 59 authority;
- 60 5. Grants and other sources of income;
- 61 6. Moneys paid by a local agency;
- 62 7. Interlocal agreements with a local agency, including
 63 all service agreements; or
- 64 8. Interest or other income from any investment of money
 65 in any fund or account established for the payment of principal,
 66 interest, or premiums on utility cost containment bonds, or the
 67 deposit of proceeds of utility cost containment bonds.

Amendment No. 1

68 (l) "Utility cost containment bonds" means bonds, notes,
69 commercial paper, variable rate securities, and any other
70 evidence of indebtedness issued by an authority the proceeds of
71 which are used directly or indirectly to pay or reimburse a
72 local agency or its publicly owned utility for the costs of a
73 utility project and which are secured by a pledge of, and are
74 payable from, utility project property.

75 (m) "Utility project" means the acquisition, construction,
76 installation, retrofitting, rebuilding, or other addition to or
77 improvement of any equipment, device, structure, process,
78 facility, technology, rights, or property located within or
79 outside this state which is used in connection with the
80 operations of a publicly owned utility.

81 (n) "Utility project charge" means a charge levied on
82 customers of a publicly owned utility to pay the financing costs
83 of utility cost containment bonds issued under subsection (4).
84 The term includes any adjustments to the utility project charge
85 under subsection (5).

86 (o) "Utility project property" means the property right
87 created pursuant to subsection (6). The term does not include
88 any interest in a customer's real or personal property but
89 includes the right, title, and interest of an authority in any
90 of the following:

91 1. The financing resolution, the utility project charge,
92 and any adjustment to the utility project charge established in
93 accordance with subsection (5);

Amendment No. 1

94 2. The financing costs of the utility cost containment
95 bonds and all revenues, and all collections, claims, payments,
96 moneys, or proceeds for, or arising from, the utility project
97 charge; or

98 3. All rights to obtain adjustments to the utility project
99 charge pursuant to subsection (5).

100 (3) UTILITY PROJECTS.—

101 (a) A local agency that owns and operates a publicly owned
102 utility may apply to an authority to finance the costs of a
103 utility project using the proceeds of utility cost containment
104 bonds. In its application to the authority, the local agency
105 shall specify the utility project to be financed by the utility
106 cost containment bonds and the maximum principal amount, the
107 maximum interest rate, and the maximum stated terms of the
108 utility cost containment bonds.

109 (b) A local agency may not apply to an authority for the
110 financing of a utility project under this section unless the
111 governing body has determined, in a duly noticed public meeting,
112 all of the following:

113 1. The project to be financed is a utility project.

114 2. The local agency will finance costs of the utility
115 project, and the costs associated with the financing will be
116 paid from utility project property, including the utility
117 project charge for the utility cost containment bonds.

118 3. Based on the best information available to the
119 governing body, the rates charged to the local agency's retail

Amendment No. 1

120 customers by the publicly owned utility, including the utility
121 project charge resulting from the financing of the utility
122 project with utility cost containment bonds, are expected to be
123 lower than the rates that would be charged if the project were
124 financed with bonds payable from revenues of the publicly owned
125 utility.

126 (c) A determination by the governing body that a project
127 to be financed with utility cost containment bonds is a utility
128 project is final and conclusive, and the utility cost
129 containment bonds issued to finance the utility project and the
130 utility project charge shall be valid and enforceable as set
131 forth in the financing resolution and the documents relating to
132 the utility cost containment bonds.

133 (d) If a local agency with outstanding utility cost
134 containment bonds ceases to operate a water or wastewater
135 utility, directly or through its publicly owned utility,
136 references in this section to the local agency or to its
137 publicly owned utility shall be to the successor entity. The
138 successor entity shall assume and perform all obligations of the
139 local agency and its publicly owned utility required by this
140 section and shall assume the servicing agreement required under
141 subsection (4) while the utility cost containment bonds remain
142 outstanding.

143 (4) FINANCING UTILITY PROJECTS.—

144 (a) An authority may issue utility cost containment bonds
145 to finance or refinance utility projects; refinance debt of a

Amendment No. 1

146 local agency incurred in financing or refinancing utility
147 projects, provided such refinancing results in present value
148 savings to the local agency; or, with the approval of the local
149 agency, refinance previously issued utility cost containment
150 bonds.

151 1. To finance a utility project, the authority may:

152 a. Form a single-purpose limited liability company and
153 authorize the company to adopt the financing resolution of such
154 utility project; or

155 b. Create a new single-purpose entity by interlocal
156 agreement under s. 163.01, Florida Statutes, the membership of
157 which shall consist of the authority and two or more of its
158 members or other public agencies.

159 2. A single-purpose limited liability company or a single-
160 purpose entity may be created by the authority solely for the
161 purpose of performing the duties and responsibilities of the
162 authority specified in this section and shall constitute an
163 authority for all purposes of this section. Reference to the
164 authority includes a company or entity created under this
165 paragraph.

166 (b) The governing body of an authority that is financing
167 the costs of a utility project shall adopt a financing
168 resolution and shall impose a utility project charge as
169 described in subsection (5). All provisions of a financing
170 resolution adopted pursuant to this section are binding on the
171 authority.

Amendment No. 1

1. The financing resolution must:

a. Provide a brief description of the financial calculation method the authority will use in determining the utility project charge. The calculation method shall include a periodic adjustment methodology to be applied at least annually to the utility project charge. The authority shall establish the allocation of the utility project charge among classes of customers of the publicly owned utility. The decision of the authority shall be final and conclusive, and the method of calculating the utility project charge and the periodic adjustment may not be changed;

b. Require each customer in the class or classes of customers specified in the financing resolution who receives water or wastewater service through the publicly owned utility to pay the utility project charge regardless of whether the customer has an agreement to receive water or wastewater service from a person other than the publicly owned utility;

c. Require that the utility project charge be charged separately from other charges on the bill of customers of the publicly owned utility in the class or classes of customers specified in the financing resolution; and

d. Require that the authority enter into a servicing agreement with the local agency or its publicly owned utility to collect the utility project charge.

2. The authority may require in the financing resolution that, in the event of a default by the local agency or its

Amendment No. 1

198 publicly owned utility with respect to revenues from the utility
199 project property, the authority, upon application by the
200 beneficiaries of the statutory lien as set forth in subsection
201 (6), shall order the sequestration and payment to the
202 beneficiaries of revenues arising from utility project property.
203 This subparagraph does not limit any other remedies available to
204 the beneficiaries by reason of default.

205 (c) An authority has all the powers provided in this
206 section and s. 163.01(7)(g), Florida Statutes.

207 (d) Each authority shall work with local agencies that
208 request assistance to determine the most cost-effective manner
209 of financing regional water projects. If the entities determine
210 that the issuance of utility cost containment bonds will result
211 in lower financing costs for a project, the authority shall
212 cooperate with such local agencies and, if requested by the
213 local agencies, issue utility cost containment bonds as provided
214 in this section.

215 (5) UTILITY PROJECT CHARGE.—

216 (a) The authority shall impose a sufficient utility
217 project charge, based on estimates of water or wastewater
218 service usage, to ensure timely payment of all financing costs
219 with respect to utility cost containment bonds. The local agency
220 or its publicly owned utility shall provide the authority with
221 information concerning the publicly owned utility which may be
222 required by the authority in establishing the utility project
223 charge.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 617 (2015)

Amendment No. 1

224 (b) The utility project charge is a nonbypassable charge
225 to all present and future customers of the publicly owned
226 utility in the class or classes of customers specified in the
227 financing resolution upon its adoption. If a customer of a
228 publicly owned utility that is subject to a utility project
229 charge enters into an agreement to purchase water or wastewater
230 service from a supplier other than the publicly owned utility,
231 the customer remains liable for the payment of the utility
232 project charge if the customer has received any service or
233 benefit from the publicly owned utility after the date the
234 utility project charge was imposed.

235 (c) The authority shall determine at least annually and at
236 such additional intervals as provided in the financing
237 resolution and documents related to the applicable utility cost
238 containment bonds whether adjustments to the utility project
239 charge are required. The authority shall use the adjustment to
240 correct for any overcollection or undercollection of financing
241 costs from the utility project charge or to make any other
242 adjustment necessary to ensure the timely payment of the
243 financing costs of the utility cost containment bonds, including
244 adjustment of the utility project charge to pay any debt service
245 coverage requirement for the utility cost containment bonds. The
246 local agency or its publicly owned utility shall provide the
247 authority with information concerning the publicly owned utility
248 which may be required by the authority in adjusting the utility
249 project charge.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 617 (2015)

Amendment No. 1

250 1. If the authority determines that an adjustment to the
251 utility project charge is required, the adjustment shall be made
252 using the methodology specified in the financing resolution.

253 2. The adjustment may not impose the utility project
254 charge on a class of customers that was not subject to the
255 utility project charge pursuant to the financing resolution
256 imposing the utility project charge.

257 (d) Revenues from a utility project charge are special
258 revenues of the authority and do not constitute revenue of the
259 local agency or its publicly owned utility for any purpose,
260 including any dedication, commitment, or pledge of revenue,
261 receipts, or other income that the local agency or its publicly
262 owned utility has made or will make for the security of any of
263 its obligations.

264 (e) The local agency or its publicly owned utility shall
265 act as a servicing agent for collecting the utility project
266 charge throughout the duration of the servicing agreement
267 required by the financing resolution. The local agency or its
268 publicly owned utility shall hold the money collected in trust
269 for the exclusive benefit of the persons entitled to have the
270 financing costs paid from the utility project charge, and the
271 money does not lose its designation as revenues of the authority
272 by virtue of possession by the local agency or its publicly
273 owned utility.

Amendment No. 1

274 (f) The customer must make timely and complete payment of
275 all utility project charges as a condition of receiving water or
276 wastewater service from the publicly owned

277

278

T I T L E A M E N D M E N T

280

Remove lines 7-25 and insert:

281

application requirements; specifying that a governing

282

body's determination regarding whether a project is a

283

utility project is conclusive; authorizing an

284

authority to issue utility cost containment bonds to

285

refinance certain debt of a local agency; requiring

286

the governing body of an authority to adopt a

287

financing resolution and impose utility project

288

charges on customers of a publicly owned utility;

289

providing requirements for a financing resolution;

290

requiring authorities to work with local agencies to

291

determine the best method to finance regional water

292

projects; requiring the authority to impose a

293

sufficient utility project charge to pay all financing

294

costs of the utility project; providing criteria for

295

adjusting the utility project charge; specifying

296

required and optional provisions of a financing

297

resolution; requiring the local agency or its publicly

298

owned utility to assist the authority in collecting

299

the utility project charge; requiring

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

HB 777 : Electric Power Rate Study

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 17		Total Nays: 0			

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

CS/HB 791 : Residential Properties

Not Considered

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

HB 839 : Property Prepared for Tax-Exempt Use

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 17		Total Nays: 0			

Appearances:

Martha W. Cleaver (Lobbyist) - Waive In Support
 Florida Assoc. of Property Appraisers
 P.O. Box 11275
 Tallahassee FL 32302
 Phone: 850-491-1945

Amendment #1
 Beth Vecchioli (Lobbyist) - Proponent
 Leading Age Florida
 Sr. Policy Advisor
 315 S. Monroe Street #600
 Tallahassee FL 32301
 Phone: 850-425-5623

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 839 (2015)

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: Finance & Tax Committee
2 Representative Burton offered the following:

3
4 **Amendment**

5 Remove line 35 and insert:

6 property is being used for a nonexempt purpose. Charitable use
7 includes, but is not limited to, providing affordable housing to
8 persons or families that meet the extreme-low-income, very-low-
9 income, low-income, or moderate-income limits, as specified in
10 s. 420.0004, F.S. The term

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 839 (2015)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y)N
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee

2 Representative Burton offered the following:

3

4 **Amendment**

5 Remove line 46 and insert:

6 property appraiser making such determination may serve upon

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 839 (2015)

Amendment No. 3

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: Finance & Tax Committee
2 Representative Burton offered the following:

3
4 **Amendment**

5 Remove lines 69-71 and insert:
6 be extended by the property appraiser if the holder of the
7 exemption continues to take affirmative steps to develop the
8 property for the purposes specified in this section.

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

HB 919 : Special Assessment for Law Enforcement Services

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia		X			
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 16		Total Nays: 1			

Appearances:

Lisa Henning (Lobbyist) - Proponent
 Fraternal Order of Police
 Director Legislative Affairs
 242 Office Plaza
 Tallahassee FL 32301
 Phone: 850-766-8808

Lesa Peerman - Proponent
 City of Margate
 Commissioner
 5790 Margate Boulevard
 Margate FL 33063
 Phone: 954-972-6454

Kraig Conn (Lobbyist) - Proponent
 Florida League of Cities
 301 S. Bronough Street
 Tallahassee FL 32301
 Phone: 850-222-9684

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

HB 919 : Special Assessment for Law Enforcement Services (continued)

Appearances: (continued)

Matt Puckett (Lobbyist) - Information Only

Florida Police Benevolent Association
300 East Brevard Street
Tallahassee FL 32301
Phone: 850-222-3329

Ambreen Bhatti - Information Only

City of North Lauderdale
City Manager
701 SW 71st Avenue
North Lauderdale FL 33068
Phone: 954-724-7037

Dave Ericks (Lobbyist) - Proponent

City of North Lauderdale
Consultant
205 S. Adams Street
Tallahassee FL 32303
Phone: 850-591-7550

Jack Brady - Proponent

North Lauderdale
Mayor
6808 Stardust
North Lauderdale FL 33068
Phone: 954-444-3194

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 919 (2015)

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: Finance & Tax Committee
2 Representative Pilon offered the following:

3
4 **Amendment (with title amendment)**

5 Remove lines 28-34 and insert:

6 (a) Apportions the cost of law enforcement services among
7 the parcels of real property in the municipality in reasonable
8 proportion to the benefit received by each parcel;

9 (b) Levies ad valorem taxes for the fiscal year
10 immediately preceding the fiscal year in which the special
11 assessment is first collected;

12 (c) Reduces its ad valorem millage pursuant to subsection
13 (3).

14 (d) Levies and collects the special assessment pursuant to
15 s. 197.3632.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 919 (2015)

Amendment No. 1

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T I T L E A M E N D M E N T

Remove lines 6-8 and insert:
enforcement services; providing requirements a municipality must
meet to levy and collect the special assessment; providing a

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 919 (2015)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> ✓ </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Pilon offered the following:

Amendment (with title amendment)

Remove lines 86-92 and insert:

6 (c) The special assessment revenues shall not be greater
 7 than an amount that would result in a proposed millage rate of
 8 zero for the first year of the assessment reported to the
 9 property appraiser under paragraph (b).

10 (d) A municipality's authority to levy the special
 11 assessment is repealed beginning in any fiscal year for which
 12 the municipality's final adopted millage rate exceeds the
 13 proposed millage rate for the first year of the assessment
 14 reported to the property appraiser under paragraph (b).

15 -----
 16
 17 **T I T L E A M E N D M E N T**

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 919 (2015)

Amendment No. 2

18 Remove lines 13-14 and insert:
19 Providing limits on a municipality's authority to levy the
20 special assessment;

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

CS/HB 1279 : Retirement

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman		X			
Randolph Bracy		X			
Robert Cortes	X				
Jay Fant		X			
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz		X			
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez		X			
Hazelle Rogers		X			
Richard Stark		X			
Jennifer Sullivan	X				
John Tobia	X				
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 10		Total Nays: 7			

Appearances:

Morgan McCord - Information Only

Florida Taxwatch
106 N. Bronough Street
Tallahassee FL 32301
Phone: 850-212-5052

Katie Kelly (Lobbyist) - Proponent

Florida Chamber of Commerce
Policy Director
1136 S. Bronough Stree
Tallahassee FL 32301
Phone: 850-521-1200

Skylar Znder (Lobbyist) - Proponent

Americans for Prosperity
Deputy State Director
200 W. College Avenue
Tallahassee FL 32301
Phone: 850-728-4522

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

CS/HB 1279 : Retirement (continued)

Appearances: (continued)

Rocco Salvatori (Lobbyist) - Opponent

Florida Professional Firefighters
Firefighter
345 W. Madison Street
Tallahassee FL
Phone: 941-724-5914

Kraig Conn (Lobbyist) - Proponent

Florida League of Cities
301 S. Bronough Street
Tallahassee FL 32301
Phone: 850-222-9684

Matt Puckett (Lobbyist) - Opponent

Florida Police Benevolent Association
300 East Brevard Street
Tallahassee FL 32301
Phone: 850-222-3329

Kurt Vroman - Opponent

Deltona Firefighters
Vice President
345 West Madison Street
Tallahassee FL

Chris Stovall - Information Only

Working Families Lobby Corps
President IBEW Local 177
7916 Ortega Bluff Parkway
Jacksonville FL 32244
Phone: 904-536-2547

Lisa Herring - Opponent

Fraternal Order of Police
Director of Legislative Affairs
242 Office Plaza Drive
Tallahassee FL 32301
Phone: 850-766-8808

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

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: Finance & Tax Committee
2 Representative Adkins offered the following:

3
4 **Amendment**

5 Remove lines 35-276 and insert:

6 (a) The membership of the board of trustees for a chapter
7 plan, whose members shall serve staggered terms, consists of
8 five members, two of whom, unless otherwise prohibited by law,
9 must be legal residents of the municipality or special fire
10 control district and must be appointed by the governing body of
11 the municipality or special fire control district, and two of
12 whom must be full-time firefighters as defined in s. 175.032 who
13 are elected by a majority of the active firefighters who are
14 members of such plan. With respect to any chapter plan or local
15 law plan that, on January 1, 1997, allowed retired firefighters
16 to vote in such elections, retirees may continue to vote in such
17 elections. The fifth member must not be a member, retiree,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

18 beneficiary or payee of the pension plan and shall be chosen by
19 a majority of the previous four members as provided herein, and
20 such person's name shall be submitted to the governing body of
21 the municipality or special fire control district. Upon receipt
22 of the fifth person's name, the governing body of the
23 municipality or special fire control district shall, as a
24 ministerial duty, appoint such person to the board of trustees.
25 The fifth member shall have the same rights as each of the other
26 four members, shall serve as trustee for a period of 2 years,
27 and may succeed himself or herself in office. Each resident
28 member shall serve as trustee for a period of 2 years, unless
29 sooner replaced by the governing body at whose pleasure he or
30 she serves, and may succeed himself or herself as a trustee.
31 Each firefighter member shall serve as trustee for a period of 2
32 years, unless he or she sooner leaves the employment of the
33 municipality or special fire control district as a firefighter,
34 whereupon a successor shall be chosen in the same manner as an
35 original appointment. Each firefighter may succeed himself or
36 herself in office. The terms of office of the appointed and
37 elected members may be amended by municipal ordinance, special
38 act of the Legislature, or resolution adopted by the governing
39 body of the special fire control district to extend the terms
40 from 2 years to 4 years. The length of the terms of office shall
41 be the same for all board members, and a board member may not
42 serve on the board for more than 8 consecutive years.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

43 (b) The membership of boards of trustees for local law
44 plans shall be as follows:

45 1. If a municipality or special fire control district has
46 a pension plan for firefighters only, the provisions of
47 paragraph (a) apply.

48 2. If a municipality has a pension plan for firefighters
49 and police officers, the provisions of paragraph (a) apply,
50 except that the board of trustees shall consist of nine members,
51 four of whom shall be appointed by the governing body of the
52 municipality or special fire control district, two of whom ~~one~~
53 member of the board must be firefighters a ~~firefighter~~ and two
54 of whom ~~one member of the board~~ must be a police officers
55 ~~officer~~ as defined in s. 185.02, respectively elected by a
56 majority of the active firefighters or police officers who are
57 members of the plan.

58 3. A board of trustees operating a local law plan on July
59 1, 1999, which is combined with a plan for general employees
60 shall hold an election of the firefighters, or firefighters and
61 police officers, if included, to determine whether a plan is to
62 be established for firefighters only, or for firefighters and
63 police officers where included. Based on the election results, a
64 new board shall be established as provided in subparagraph 1. or
65 subparagraph 2., as appropriate. The municipality or fire
66 control district shall enact an ordinance or resolution to
67 implement the new board by October 1, 1999. The newly
68 established board shall take whatever action is necessary to

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

69 determine the amount of assets attributable to firefighters, or
70 firefighters and police officers where included. Such assets
71 include all employer, employee, and state contributions made by
72 or on behalf of firefighters, or firefighters and police
73 officers where included, and any investment income derived from
74 such contributions. All such moneys shall be transferred into
75 the newly established retirement plan, as directed by the board.

76

77 ~~With respect to a board of trustees operating a local law plan~~
78 ~~on June 30, 1986, this paragraph does not permit the reduction~~
79 ~~of the membership percentage of firefighters, or of firefighters~~
80 ~~and police officers where a joint or mixed fund exists. However,~~
81 ~~for the sole purpose of changing municipal representation, a~~
82 ~~municipality may by ordinance change the municipal~~
83 ~~representation on the board of trustees operating a local law~~
84 ~~plan by ordinance, only if such change does not reduce the~~
85 ~~membership percentage of firefighters, or firefighters and~~
86 ~~police officers, or the membership percentage of the municipal~~
87 ~~representation.~~

88 (c) Whenever the active firefighter membership of a closed
89 chapter plan or closed local law plan as provided in s. 175.371
90 falls below 10, an active firefighter member seat may be held by
91 either a retired member or an active firefighter member of the
92 plan who is elected by the active and retired members of the
93 plan. If there are no active or retired firefighters remaining
94 in the plan or capable of serving, the remaining board members

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

95 may elect an individual to serve in the active firefighter seat.
96 Upon receipt of such person's name, the legislative body of the
97 municipality or special fire control district shall, as a
98 ministerial duty, appoint such person to the board of trustees.
99 This paragraph applies only to those plans that are closed to
100 new members under s. 175.371(2), and does not apply to any other
101 municipality or fire control district having a chapter or local
102 law plan.

103 (2) The trustees shall by a majority vote elect from their
104 number a chair and a secretary. The secretary of the board shall
105 keep a complete minute book of the actions, proceedings, or
106 hearings of the board. The trustees shall not receive any
107 compensation as such, but may receive expenses and per diem as
108 provided by Florida law.

109 (3) The board of trustees shall meet at least quarterly
110 each year.

111 (4) Each board of trustees shall be a legal entity with,
112 in addition to other powers and responsibilities contained
113 herein, the power to bring and defend lawsuits of every kind,
114 nature, and description.

115 (5) In any judicial proceeding or administrative
116 proceeding under chapter 120 brought under or pursuant to the
117 provisions of this chapter, the prevailing party shall be
118 entitled to recover the costs thereof, together with reasonable
119 attorney's fees.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

120 (6) The provisions of this section may not be altered by a
121 participating municipality or special fire control district
122 operating a chapter plan or local law plan under this chapter.

123 (7) The board of trustees may, upon written request of the
124 retiree of the plan, or by a dependent, if authorized by the
125 retiree or the retiree's beneficiary, authorize the plan
126 administrator to withhold from the monthly retirement payment
127 funds that are necessary to pay for the benefits being received
128 through the governmental entity from which the employee retired,
129 to pay the certified bargaining agent of the governmental
130 entity, and to make any payments for child support or alimony.
131 Upon the written request of the retiree of the plan, the board
132 may also authorize the plan administrator to withhold from the
133 retirement payment those funds necessary to pay for premiums for
134 accident, health, and long-term care insurance for the retiree
135 and the retiree's spouse and dependents. A retirement plan does
136 not incur liability for participation in this permissive program
137 if its actions are taken in good faith.

138 (8) The board of trustees shall:

139 (a) Provide a detailed accounting report of its expenses
140 for each fiscal year to the plan sponsor and the Department of
141 Management Services and make the report available to each member
142 of the plan. The report must include, but need not be limited
143 to, all administrative expenses that, for purposes of this
144 subsection, are expenses relating to any legal counsel, actuary,
145 plan administrator, and all other consultants, and all travel

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

146 and other expenses paid to or on behalf of the members of the
147 board of trustees or anyone else on behalf of the plan.

148 (b) Operate under an administrative expense budget for
149 each fiscal year, provide a copy of the budget to the plan
150 sponsor, and make available a copy of the budget to plan members
151 before the beginning of the fiscal year. The administrative
152 expense budget must regulate the administrative expenses of the
153 board of trustees. If the board of trustees amends the
154 administrative expense budget, the board must provide a copy of
155 the amended budget to the plan sponsor and make available a copy
156 of the amended budget to plan members before the amendment takes
157 effect. The administrative expense budget, including any budget
158 amendment, is not effective until the budget or budget amendment
159 is approved by a majority vote of the plan sponsor.

160 (c) Establish qualifications for the plan administrator.
161 At a minimum, the qualifications shall require that the
162 individual have a bachelor's degree from an accredited college
163 or university with a major in finance or be a licensed certified
164 public accountant, have at least 3 years of professional
165 experience managing retirement plans in the private or public
166 sector, and be approved by a majority plus one vote of the plan
167 sponsor.

168 (9) Notwithstanding s. 175.351(2) and (3), a local law
169 plan created by special act before May 27, 1939, must comply
170 with this section.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

171 Section 2. Subsection (6) is added to section 175.351,
172 Florida Statutes, to read:

173 175.351 Municipalities and special fire control districts
174 having their own pension plans for firefighters.—For any
175 municipality, special fire control district, local law
176 municipality, local law special fire control district, or local
177 law plan under this chapter, in order for municipalities and
178 special fire control districts with their own pension plans for
179 firefighters, or for firefighters and police officers if
180 included, to participate in the distribution of the tax fund
181 established pursuant to s. 175.101, local law plans must meet
182 the minimum benefits and minimum standards set forth in this
183 chapter.

184 (6) (a) A municipality having its own pension plan that has
185 an assets-to-liabilities ratio, using the most recent plan
186 actuarial report, of 75 percent or less, shall, every 3 years,
187 conduct an internal audit of the plan's management and
188 accounting practices and investments. The audit shall be paid
189 for by the board of trustees of the pension trust fund. The
190 results of the audit shall be provided to the municipality and
191 the Department of Management Services.

192 (b) Notwithstanding subsections (2) and (3), a local law
193 plan created by special act before May 27, 1939, must comply
194 with this subsection.

195 Section 3. Section 185.05, Florida Statutes, is amended to
196 read:

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

197 185.05 Board of trustees; members; terms of office;
198 meetings; legal entity; costs; attorney's fees.—For any
199 municipality, chapter plan, local law municipality, ~~or~~ local law
200 plan under this chapter, or a local law plan created by special
201 act before May 27, 1939:

202 (1) In each municipality described in s. 185.03 there is
203 hereby created a board of trustees of the municipal police
204 officers' retirement trust fund, which shall be solely
205 responsible for administering the trust fund. Effective October
206 1, 1986, and thereafter:

207 (a) The membership of the board of trustees for chapter
208 plans, whose members shall serve staggered terms, consists of
209 five members, two of whom, unless otherwise prohibited by law,
210 must be legal residents of the municipality and must be
211 appointed by the legislative body of the municipality, and two
212 of whom must be police officers as defined in s. 185.02 who are
213 elected by a majority of the active police officers who are
214 members of such plan. With respect to any chapter plan or local
215 law plan that, on January 1, 1997, allowed retired police
216 officers to vote in such elections, retirees may continue to
217 vote in such elections. The fifth member must not be a member,
218 retiree, beneficiary or payee of such plan and shall be chosen
219 by a majority of the previous four members, and such person's
220 name shall be submitted to the legislative body of the
221 municipality. Upon receipt of the fifth person's name, the
222 legislative body shall, as a ministerial duty, appoint such

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 1

223 person to the board of trustees. The fifth member shall have the
224 same rights as each of the other four members appointed or
225 elected, shall serve as trustee for a period of 2 years, and may
226 succeed himself or herself in office. Each resident member shall
227 serve as trustee for a period of 2 years, unless sooner replaced
228 by the legislative body at whose pleasure the member serves, and
229 may succeed himself or herself as a trustee. Each police officer
230 member shall serve as trustee for a period of 2 years, unless he
231 or she sooner leaves the employment of the municipality as a
232 police officer, whereupon a successor shall be chosen in the
233 same manner as an original appointment. Each police officer may
234 succeed himself or herself in office. The terms of office of the
235 appointed and elected members of the board of trustees may be
236 amended by municipal ordinance or special act of the Legislature
237 to extend the terms from 2 years to 4 years. The length of the
238 terms of office shall be the same for all board members, and a
239 board member may not serve on the board for more than 8
240 consecutive years.

241 (b) The membership of boards of trustees for local law
242 plans is as follows:

243 1. If a municipality has a pension plan for police
244 officers only, the provisions of paragraph (a) shall apply.

245 2. If a municipality has a pension plan for police
246 officers and firefighters, the provisions of paragraph (a)
247 apply, except that the board of trustees shall consist of nine
248 members, four of whom shall be appointed by the governing body

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Van Zant offered the following:

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Section 175.061, Florida Statutes, is amended
7 to read:

8 175.061 Board of trustees; members; terms of office;
9 meetings; legal entity; costs; attorney's fees.—For any
10 municipality, special fire control district, chapter plan, local
11 law municipality, local law special fire control district, ~~or~~
12 local law plan under this chapter, or local law plan created by
13 special act before May 23, 1939:

14 (1) In each municipality and in each special fire control
15 district there is hereby created a board of trustees of the
16 firefighters' pension trust fund, which shall be solely

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

17 responsible for administering the trust fund. Effective October
18 1, 1986, and thereafter:

19 (a) The membership of the board of trustees for a chapter
20 plan, whose members shall serve staggered terms, consists of
21 five members, two of whom, unless otherwise prohibited by law,
22 must be legal residents of the municipality or special fire
23 control district and must be appointed by the governing body of
24 the municipality or special fire control district, and two of
25 whom must be full-time firefighters as defined in s. 175.032 who
26 are elected by a majority of the active firefighters who are
27 members of such plan. With respect to any chapter plan or local
28 law plan that, on January 1, 1997, allowed retired firefighters
29 to vote in such elections, retirees may continue to vote in such
30 elections. The fifth member must not be a member, retiree,
31 beneficiary or payee of the pension plan and shall be chosen by
32 a majority of the previous four members as provided herein, and
33 such person's name shall be submitted to the governing body of
34 the municipality or special fire control district. Upon receipt
35 of the fifth person's name, the governing body of the
36 municipality or special fire control district shall, as a
37 ministerial duty, appoint such person to the board of trustees.
38 The fifth member shall have the same rights as each of the other
39 four members, shall serve as trustee for a period of 2 years,
40 and may succeed himself or herself in office. Each resident
41 member shall serve as trustee for a period of 2 years, unless
42 sooner replaced by the governing body at whose pleasure he or

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

43 she serves, and may succeed himself or herself as a trustee.
44 Each firefighter member shall serve as trustee for a period of 2
45 years, unless he or she sooner leaves the employment of the
46 municipality or special fire control district as a firefighter,
47 whereupon a successor shall be chosen in the same manner as an
48 original appointment. Each firefighter may succeed himself or
49 herself in office. The terms of office of the appointed and
50 elected members may be amended by municipal ordinance, special
51 act of the Legislature, or resolution adopted by the governing
52 body of the special fire control district to extend the terms
53 from 2 years to 4 years. The length of the terms of office shall
54 be the same for all board members, and a board member may not
55 serve on the board for more than 8 consecutive years.

56 (b) The membership of boards of trustees for local law
57 plans shall be as follows:

58 1. If a municipality or special fire control district has
59 a pension plan for firefighters only, the provisions of
60 paragraph (a) apply.

61 2. If a municipality has a pension plan for firefighters
62 and police officers, the provisions of paragraph (a) apply,
63 except that in a municipality with a population of 800,000 or
64 more, the board of trustees shall consist of nine members, four
65 of whom shall be appointed by the governing body of the
66 municipality, two of whom ~~one member of the board~~ must be
67 firefighters ~~a firefighter~~ and two of whom ~~one member of the~~
68 board must be a police officers ~~officer~~ as defined in s. 185.02,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

69 respectively elected by a majority of the active firefighters or
70 police officers who are members of the plan.

71 3. A board of trustees operating a local law plan on July
72 1, 1999, which is combined with a plan for general employees
73 shall hold an election of the firefighters, or firefighters and
74 police officers, if included, to determine whether a plan is to
75 be established for firefighters only, or for firefighters and
76 police officers where included. Based on the election results, a
77 new board shall be established as provided in subparagraph 1. or
78 subparagraph 2., as appropriate. The municipality or fire
79 control district shall enact an ordinance or resolution to
80 implement the new board by October 1, 1999. The newly
81 established board shall take whatever action is necessary to
82 determine the amount of assets attributable to firefighters, or
83 firefighters and police officers where included. Such assets
84 include all employer, employee, and state contributions made by
85 or on behalf of firefighters, or firefighters and police
86 officers where included, and any investment income derived from
87 such contributions. All such moneys shall be transferred into
88 the newly established retirement plan, as directed by the board.

89
90 ~~With respect to a board of trustees operating a local law plan~~
91 ~~on June 30, 1986, this paragraph does not permit the reduction~~
92 ~~of the membership percentage of firefighters, or of firefighters~~
93 ~~and police officers where a joint or mixed fund exists. However,~~
94 ~~for the sole purpose of changing municipal representation, a~~

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Published On: 3/31/2015 12:14:55 PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

95 ~~municipality may by ordinance change the municipal~~
96 ~~representation on the board of trustees operating a local law~~
97 ~~plan by ordinance, only if such change does not reduce the~~
98 ~~membership percentage of firefighters, or firefighters and~~
99 ~~police officers, or the membership percentage of the municipal~~
100 ~~representation.~~

101 (c) Whenever the active firefighter membership of a closed
102 chapter plan or closed local law plan as provided in s. 175.371
103 falls below 10, an active firefighter member seat may be held by
104 either a retired member or an active firefighter member of the
105 plan who is elected by the active and retired members of the
106 plan. If there are no active or retired firefighters remaining
107 in the plan or capable of serving, the remaining board members
108 may elect an individual to serve in the active firefighter seat.
109 Upon receipt of such person's name, the legislative body of the
110 municipality or special fire control district shall, as a
111 ministerial duty, appoint such person to the board of trustees.
112 This paragraph applies only to those plans that are closed to
113 new members under s. 175.371(2), and does not apply to any other
114 municipality or fire control district having a chapter or local
115 law plan.

116 (2) The trustees shall by a majority vote elect from their
117 number a chair and a secretary. The secretary of the board shall
118 keep a complete minute book of the actions, proceedings, or
119 hearings of the board. The trustees shall not receive any

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

120 compensation as such, but may receive expenses and per diem as
121 provided by Florida law.

122 (3) The board of trustees shall meet at least quarterly
123 each year.

124 (4) Each board of trustees shall be a legal entity with,
125 in addition to other powers and responsibilities contained
126 herein, the power to bring and defend lawsuits of every kind,
127 nature, and description.

128 (5) In any judicial proceeding or administrative
129 proceeding under chapter 120 brought under or pursuant to the
130 provisions of this chapter, the prevailing party shall be
131 entitled to recover the costs thereof, together with reasonable
132 attorney's fees.

133 (6) The provisions of this section may not be altered by a
134 participating municipality or special fire control district
135 operating a chapter plan or local law plan under this chapter.

136 (7) The board of trustees may, upon written request of the
137 retiree of the plan, or by a dependent, if authorized by the
138 retiree or the retiree's beneficiary, authorize the plan
139 administrator to withhold from the monthly retirement payment
140 funds that are necessary to pay for the benefits being received
141 through the governmental entity from which the employee retired,
142 to pay the certified bargaining agent of the governmental
143 entity, and to make any payments for child support or alimony.
144 Upon the written request of the retiree of the plan, the board
145 may also authorize the plan administrator to withhold from the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

146 retirement payment those funds necessary to pay for premiums for
147 accident, health, and long-term care insurance for the retiree
148 and the retiree's spouse and dependents. A retirement plan does
149 not incur liability for participation in this permissive program
150 if its actions are taken in good faith.

151 (8) The board of trustees shall:

152 (a) Provide a detailed accounting report of its expenses
153 for each fiscal year to the plan sponsor and the Department of
154 Management Services and make the report available to each member
155 of the plan and post the report on the board's website if the
156 board has a website. The report must include, but need not be
157 limited to, all administrative expenses that, for purposes of
158 this subsection, are expenses relating to any legal counsel,
159 actuary, plan administrator, and all other consultants, and all
160 travel and other expenses paid to or on behalf of the members of
161 the board of trustees or anyone else on behalf of the plan.

162 (b) Operate under an administrative expense budget for
163 each fiscal year, provide a copy of the budget to the plan
164 sponsor, and make available a copy of the budget to plan members
165 before the beginning of the fiscal year. The administrative
166 expense budget must regulate the administrative expenses of the
167 board of trustees. If the board of trustees amends the
168 administrative expense budget, the board must provide a copy of
169 the amended budget to the plan sponsor and make available a copy
170 of the amended budget to plan members before the amendment takes
171 effect. The administrative expense budget, including any budget

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

172 amendment, is not effective until the budget or budget amendment
173 is approved by a majority vote of the plan sponsor.

174 (c) Establish qualifications for the plan administrator.
175 At a minimum, the qualifications shall require that the
176 individual have a bachelor's or higher degree in a finance-
177 related field from an accredited college or university, have at
178 least 3 years of professional experience managing retirement
179 plans in the private or public sector, and be approved by a
180 majority plus one vote of the plan sponsor.

181 (9) Notwithstanding s. 175.351(2) and (3), a local law
182 plan created by special act before May 23, 1939, must comply
183 with this section.

184 (10) The governing body of a municipality may terminate a
185 plan administrator's pension or retirement plan if any provision
186 of such pension or retirement plan is found unlawful by a court
187 of competent jurisdiction.

188 Section 2. Subsection (6) is added to section 175.351,
189 Florida Statutes, to read:

190 175.351 Municipalities and special fire control districts
191 having their own pension plans for firefighters.—For any
192 municipality, special fire control district, local law
193 municipality, local law special fire control district, or local
194 law plan under this chapter, in order for municipalities and
195 special fire control districts with their own pension plans for
196 firefighters, or for firefighters and police officers if
197 included, to participate in the distribution of the tax fund

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

198 established pursuant to s. 175.101, local law plans must meet
199 the minimum benefits and minimum standards set forth in this
200 chapter.

201 (6) (a) A municipality having its own pension plan that has
202 an assets-to-liabilities ratio, using the most recent plan
203 actuarial report, of 75 percent or less, shall, every 3 years,
204 conduct an internal audit of the plan's management and
205 accounting practices and investments. The audit shall be paid
206 for by the board of trustees of the pension trust fund. The
207 results of the audit shall be provided to the municipality and
208 the Department of Management Services.

209 (b) Notwithstanding subsections (2) and (3), a local law
210 plan created by special act before May 23, 1939, must comply
211 with this subsection.

212 Section 3. Section 185.05, Florida Statutes, is amended to
213 read:

214 185.05 Board of trustees; members; terms of office;
215 meetings; legal entity; costs; attorney's fees.—For any
216 municipality, chapter plan, local law municipality, ~~or~~ local law
217 plan under this chapter, or a local law plan created by special
218 act before May 23 1939:

219 (1) In each municipality described in s. 185.03 there is
220 hereby created a board of trustees of the municipal police
221 officers' retirement trust fund, which shall be solely
222 responsible for administering the trust fund. Effective October
223 1, 1986, and thereafter:

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

224 (a) The membership of the board of trustees for chapter
225 plans, whose members shall serve staggered terms, consists of
226 five members, two of whom, unless otherwise prohibited by law,
227 must be legal residents of the municipality and must be
228 appointed by the legislative body of the municipality, and two
229 of whom must be police officers as defined in s. 185.02 who are
230 elected by a majority of the active police officers who are
231 members of such plan. With respect to any chapter plan or local
232 law plan that, on January 1, 1997, allowed retired police
233 officers to vote in such elections, retirees may continue to
234 vote in such elections. The fifth member must not be a member,
235 retiree, beneficiary or payee of such plan and shall be chosen
236 by a majority of the previous four members, and such person's
237 name shall be submitted to the legislative body of the
238 municipality. Upon receipt of the fifth person's name, the
239 legislative body shall, as a ministerial duty, appoint such
240 person to the board of trustees. The fifth member shall have the
241 same rights as each of the other four members appointed or
242 elected, shall serve as trustee for a period of 2 years, and may
243 succeed himself or herself in office. Each resident member shall
244 serve as trustee for a period of 2 years, unless sooner replaced
245 by the legislative body at whose pleasure the member serves, and
246 may succeed himself or herself as a trustee. Each police officer
247 member shall serve as trustee for a period of 2 years, unless he
248 or she sooner leaves the employment of the municipality as a
249 police officer, whereupon a successor shall be chosen in the

836127 - HB 1279 - Van Zant A2.docx

Published On: 3/31/2015 12:14:55 PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

250 same manner as an original appointment. Each police officer may
251 succeed himself or herself in office. The terms of office of the
252 appointed and elected members of the board of trustees may be
253 amended by municipal ordinance or special act of the Legislature
254 to extend the terms from 2 years to 4 years. The length of the
255 terms of office shall be the same for all board members, and a
256 board member may not serve on the board for more than 8
257 consecutive years.

258 (b) The membership of boards of trustees for local law
259 plans is as follows:

260 1. If a municipality has a pension plan for police
261 officers only, the provisions of paragraph (a) shall apply.

262 2. If a municipality has a pension plan for police
263 officers and firefighters, the provisions of paragraph (a)
264 apply, except that in a municipality with a population of
265 800,000 or more, the board of trustees shall consist of nine
266 members, four of whom shall be appointed by the governing body
267 of the municipality, two of whom ~~one member of the board~~ shall
268 be ~~police officers, a police officer~~ and ~~two of whom one member~~
269 shall be ~~firefighters a firefighter~~ as defined in s. 175.032,
270 respectively, elected by a majority of the active firefighters
271 and police officers who are members of the plan.

272 3. Any board of trustees operating a local law plan on
273 July 1, 1999, which is combined with a plan for general
274 employees shall hold an election of the police officers, or
275 police officers and firefighters if included, to determine

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

276 whether a plan is to be established for police officers only, or
277 for police officers and firefighters where included. Based on
278 the election results, a new board shall be established as
279 provided in subparagraph 1. or subparagraph 2., as appropriate.
280 The municipality shall enact an ordinance to implement the new
281 board by October 1, 1999. The newly established board shall take
282 whatever action is necessary to determine the amount of assets
283 which is attributable to police officers, or police officers and
284 firefighters where included. Such assets shall include all
285 employer, employee, and state contributions made by or on behalf
286 of police officers, or police officers and firefighters where
287 included, and any investment income derived from such
288 contributions. All such moneys shall be transferred into the
289 newly established retirement plan, as directed by the board.

290

291 ~~With respect to any board of trustees operating a local law plan~~
292 ~~on June 30, 1986, this paragraph does not permit the reduction~~
293 ~~of the membership percentage of police officers or police~~
294 ~~officers and firefighters. However, for the sole purpose of~~
295 ~~changing municipal representation, a municipality may by~~
296 ~~ordinance change the municipal representation on the board of~~
297 ~~trustees operating a local law plan by ordinance, only if such~~
298 ~~change does not reduce the membership percentage of police~~
299 ~~officers, or police officers and firefighters, or the membership~~
300 ~~percentage of the municipal representation.~~

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

301 (c) Whenever the active police officer membership of a
302 closed chapter plan or closed local law plan as provided in s.
303 185.38 falls below 10, an active police officer member seat may
304 be held by either a retired police officer or an active police
305 officer member of the plan who is elected by the active and
306 retired members of the plan. If there are no active or retired
307 police officers remaining in the plan or capable of serving, the
308 remaining board members may elect an individual to serve in the
309 active police officer member seat. Upon receipt of such person's
310 name, the legislative body of the municipality shall, as a
311 ministerial duty, appoint such person to the board of trustees.
312 This paragraph applies only to those plans that are closed to
313 new members under s. 185.38(2), and does not apply to any other
314 municipality having a chapter or local law plan.

315 (d) If the chapter plan or local law plan with an active
316 membership of 10 or more is closed to new members, the member
317 seats may be held by either a retiree, as defined in s. 185.02,
318 or an active police officer of the plan who has been elected by
319 the active police officers. A closed plan means a plan that is
320 closed to new members but continues to operate, pursuant to s.
321 185.38(2), for participants who elect to remain in the existing
322 plan. This paragraph applies only to those plans that are closed
323 to new members pursuant to s. 185.38(2) and does not apply to
324 any other municipality that has a chapter plan or a local law
325 plan.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

326 (2) The trustees shall by majority vote elect from its
327 members a chair and a secretary. The secretary of the board
328 shall keep a complete minute book of the actions, proceedings,
329 or hearings of the board. The trustees shall not receive any
330 compensation as such, but may receive expenses and per diem as
331 provided by Florida law.

332 (3) The board of trustees shall meet at least quarterly
333 each year.

334 (4) Each board of trustees shall be a legal entity that
335 shall have, in addition to other powers and responsibilities
336 contained herein, the power to bring and defend lawsuits of
337 every kind, nature, and description.

338 (5) In any judicial proceeding or administrative
339 proceeding under chapter 120 brought under or pursuant to the
340 provisions of this chapter, the prevailing party shall be
341 entitled to recover the costs thereof, together with reasonable
342 attorney's fees.

343 (6) The board of trustees may, upon written request by the
344 retiree of the plan, or by a dependent, if authorized by the
345 retiree or the retiree's beneficiary, authorize the plan
346 administrator to withhold from the monthly retirement payment
347 funds necessary to pay for the benefits being received through
348 the governmental entity from which the employee retired, to pay
349 the certified bargaining agent of the governmental entity, and
350 to make any payments for child support or alimony. Upon the
351 written request of the retiree of the plan, the board of

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

352 trustees may also authorize the plan administrator to withhold
353 from the retirement payment those funds necessary to pay for
354 premiums for accident, health, and long-term care insurance for
355 the retiree and the retiree's spouse and dependents. A
356 retirement plan does not incur liability for participation in
357 this permissive program if its actions are taken in good faith.

358 (7) The provisions of this section may not be altered by a
359 participating municipality operating a chapter or local law plan
360 under this chapter.

361 (8) The board of trustees shall:

362 (a) Provide a detailed accounting report of its expenses
363 for each fiscal year to the plan sponsor and the Department of
364 Management Services and make the report available to each member
365 of the plan and post the report on the board's website if the
366 board has a website. The report must include, but need not be
367 limited to, all administrative expenses that, for purposes of
368 this subsection, are expenses relating to any legal counsel,
369 actuary, plan administrator, and all other consultants, and all
370 travel and other expenses paid to or on behalf of the members of
371 the board of trustees or anyone else on behalf of the plan.

372 (b) Operate under an administrative expense budget for
373 each fiscal year, provide a copy of the budget to the plan
374 sponsor, and make available a copy of the budget to plan members
375 before the beginning of the fiscal year. The administrative
376 expense budget must regulate the administrative expenses of the
377 board of trustees. If the board of trustees amends the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

378 administrative expense budget, the board must provide a copy of
379 the amended budget to the plan sponsor and make available a copy
380 of the amended budget to plan members before the amendment takes
381 effect. The administrative expense budget, including any budget
382 amendment, is not effective until the budget or budget amendment
383 is approved by a majority vote of the plan sponsor.

384 (c) Establish qualifications for the plan administrator.

385 At a minimum, the qualifications shall require that the
386 individual have a bachelor's or higher degree in a finance-
387 related field from an accredited college or university, have at
388 least 3 years of professional experience managing retirement
389 plans in the private or public sector, and be approved by a
390 majority plus one vote of the plan sponsor.

391 (9) Notwithstanding s. 185.35(2) and (3), a local law plan
392 created by special act before May 23, 1939, must comply with
393 this section.

394 (10) The governing body of a municipality may terminate a
395 plan administrator's pension or retirement plan if any provision
396 of such pension or retirement plan is found unlawful by a court
397 of competent jurisdiction.

398 Section 4. Subsection (6) is added to section 185.35,
399 Florida Statutes, to read:

400 185.35 Municipalities having their own pension plans for
401 police officers.—For any municipality, chapter plan, local law
402 municipality, or local law plan under this chapter, in order for
403 municipalities with their own pension plans for police officers,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 2

404 or for police officers and firefighters if included, to
405 participate in the distribution of the tax fund established
406 pursuant to s. 185.08, local law plans must meet the minimum
407 benefits and minimum standards set forth in this chapter:

408 (6) (a) A municipality having its own pension plan that has
409 an assets-to-liabilities ratio, using the most recent plan
410 actuarial report, of 75 percent or less, shall, every 3 years,
411 conduct an internal audit of the plan's management and
412 accounting practices and investments. The audit shall be paid
413 for by the board of trustees of the pension trust fund. The
414 results of the audit shall be provided to the municipality and
415 the Department of Management Services.

416 (b) Notwithstanding subsections (2) and (3), a local law
417 plan created by special act before May 23, 1939, must comply
418 with this section.

419 Section 5. The Legislature finds that a proper and
420 legitimate state purpose is served when employees and retirees
421 of the state and its political subdivisions, and the dependents,
422 survivors, and beneficiaries of such employees and retirees, are
423 extended the basic protections afforded by governmental
424 retirement systems that provide fair and adequate benefits and
425 that are managed, administered, and funded in an actuarially
426 sound manner as required by s. 14, Article X of the State
427 Constitution and part VII of chapter 112, Florida Statutes.
428 Therefore, the Legislature determines and declares that this act
429 fulfills an important state interest.

836127 - HB 1279 - Van Zant A2.docx

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Amendment No. 2

430 Section 6. This act shall take effect July 1, 2015.

431

432 -----

433 T I T L E A M E N D M E N T

434 Remove everything before the enacting clause and insert:

435 A bill to be entitled

436 An act relating to retirement; amending ss. 175.061
437 and 185.05, F.S.; providing applicability; revising
438 membership and requirements for the board of trustees
439 of the firefighters' pension trust fund and the
440 municipal police officers' retirement trust fund;
441 providing duties of the board relating to the
442 reporting of expenses, the operation under an
443 administrative expense budget, and the establishment
444 of requirements for the plan administrator;
445 authorizing the governing body of a municipality to
446 terminate a plan administrator's pension or retirement
447 plan under certain conditions; amending ss. 175.351
448 and 185.35, F.S., relating to municipalities and
449 special fire control districts that have their own
450 pension plans and want to participate in the
451 distribution of a tax fund; providing requirements for
452 municipalities with plans with an unfunded liability;
453 providing applicability; providing a declaration of
454 important state interest; providing an effective date.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y)N
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Tobia offered the following:

3

4 **Amendment to Amendment (836127) by Representative Van Zant**

5 Remove lines 176-177 of the amendment and insert:

6 individual have a bachelor's or higher degree from an accredited
7 college or university, have at

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1279 (2015)

Amendment No. 4

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: Finance & Tax Committee
2 Representative Tobia offered the following:

3

4 **Amendment to Amendment (836127) by Representative Van Zant**

5 Remove lines 386-387 of the amendment and insert:

6 individual have a bachelor's or higher degree from an accredited
7 college or university, have at

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

CS/HB 7047 : Direct Primary Care

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 17		Total Nays: 0			

Appearances:

Jay Millison - Proponent
 Florid Academy of Family Physicians
 EVP
 6720 Atlantic Blvd.
 Jacksonville FL 32211
 Phone: 904-400-6189

Chris Nuland - Proponent
 Florida Chapter, American College of Physicians
 1000 Riverside Avenue #115
 Jacksonville FL 32204
 Phone: 904-233-3051

Tim Nungesser (Lobbyist) - Proponent
 NFIB
 Legislative Director
 110 East Jefferson Street
 Tallahassee FL 32301
 Phone: 850-445-5367

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCB FTC 15-05 : Taxation

Favorable With Amendment(s)

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers		X			
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia	X				
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
	Total Yeas: 16	Total Nays: 1			

Appearances:

Amendment #11

Marion Hammer - Information Only
NRA & Unified Sportsmen of Florida
P.O. Box 1387
Tallahassee FL 32302

Amendment #13

Anthony Dimarco - Opponent
Florida Bankers Association
VP of Gov't. Affairs
1001 Thomasville Road
Tallahassee FL 32303
Phone: 850-224-2265

Amendment #13

Carolyn Johnson (Lobbyist) - Opponent
Florida Chamber of Commerce
Policy Director
136 S. Bronough Street
Tallahassee FL 32301
Phone: 850-521-1235

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCB FTC 15-05 : Taxation (continued)

Appearances: (continued)

Amendment #13

Vicki Weber (Lobbyist) - Opponent

Florida Realtors Association
119 S. Monroe Street #300
Tallahassee FL 32301
Phone: 850-222-7500

Amendment #13

Nancy Stephens (Lobbyist) - Opponent

Manufacturers Association of Florida
Executive Director
1625 Sommit Lake Drive
Tallahassee FL
Phone: 850-402-2954

Tim Nungesser (Lobbyist) - Opponent

National Federation of Independent Business
Legislative Director
110 East Jefferson Street
Tallahassee FL 32301
Phone: 850-445-5367

Marion Hammer (Lobbyist) - Proponent

NRA & Unified Sportsmen of Florida
P.O. Box 1387
Tallahassee FL

Marnie George (Lobbyist) - Proponent

Habitat for Humanity of Florida
101 N. Monroe Street
Tallahassee FL 32303
Phone: 850-510-8866

Louis Rotundo (Lobbyist) - Information Only

Florida Defense Contractors Association
302 Pinestraw Circle
Altamonte Springs FL 32714
Phone: 407-699-9361

JC Flores (Lobbyist) - Waive In Support

AT & T
VP Govt. Affairs
150 S. Monroe Street
Tallahassee FL 32312
Phone: 850-577-7700

Vicki Weber (Lobbyist) - Proponent

Florida Realtors Assoc.
119 S. Monroe Street #300
Tallahassee FL 32301
Phone: 850-5663554

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCB FTC 15-05 : Taxation (continued)

Appearances: (continued)

Brewster Bevis (Lobbyist) - Proponent

Associated Industries of Florida
Senior V. President
516 S. Adams Street
Tallahassee FL 32301
Phone: 850-224-7172

Tim Nungesser (Lobbyist) - Proponent

National Federation of Independent Business
Legislative Director
110 E. Jefferson Street
Tallahassee FL 32301
Phone: 850-445-5367

James Smith (Lobbyist) - Proponent

Century Link
Director
315 South Calhoun Street #500
Tallahassee FL 32301
Phone: 850-599-1779

David Daniel (Lobbyist) - Proponent

International Council of Shopping Centers
311 East Park Avenue
Tallahassee FL 32301
Phone: 850-224-5081

Chris Carmody (Lobbyist) - Proponent

NAIOP of Florida
Attorney
301 E. Pine Street #1400
Orlando FL 32814
Phone: 407-843-8880

Jon Costello (Lobbyist) - Proponent

T-Mobile
119 S. Monroe Street
Tallahassee FL 32301
Phone: 850-766-8654

Nancy Stephens (Lobbyist) - Proponent

Manufacturers Association of Florida
Executive Director
1625 Summit Lake Drive
Tallahassee FL 32301
Phone: 850-402-2954

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCB FTC 15-05 : Taxation (continued)

Appearances: (continued)

Brian Pitts - Information Only

Justice 2 Jesus

Trustee

1119 Newton Avenue South

St. Petersburg FL 33705

Phone: 727-897-9291

Chris Stovall - Information Only

President, IBW Local 177

7961 Ortega Bluff Parkway

Jacksonville FL 32244

Phone: 904-536-2547

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

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: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment**

5 Remove lines 394-399 and insert:

6 (d) A disallowance of a collection allowance based on a
7 delinquent tax payment is limited to the percentage of the total
8 tax due that was delinquent when the payment was remitted to the
9 department. The taxpayer has the burden to demonstrate the
10 percentage of the payment that is not delinquent if that
11 percentage is not readily evident at the time of payment.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 2

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: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment (with title amendment)**

5 Remove lines 425-446 and insert:

6 Section 13. Paragraph (e) of subsection (1) of section
7 206.9825, Florida Statutes, is amended to read:

8 206.9825 Aviation fuel tax.—

9 (1)(a) Except as otherwise provided in this part, an
10 excise tax of 6.9 cents per gallon of aviation fuel is imposed
11 upon every gallon of aviation fuel sold in this state, or
12 brought into this state for use, upon which such tax has not
13 been paid or the payment thereof has not been lawfully assumed
14 by some person handling the same in this state. Fuel taxed
15 pursuant to this part shall not be subject to the taxes imposed
16 by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and
17 (d).

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 2

18 (e)1. Sales of aviation fuel to and for exclusive use for
19 flight training through a school of aeronautics or college of
20 aviation by a college based in this state that is a tax exempt
21 organization under s.501(c)(3) of the Internal Revenue Code or
22 any university based in this state shall be exempt from tax
23 under part III of this chapter if the college or university:

24 a. Is accredited by or has applied for accreditation by the
25 Aviation Accreditation Board International, and

26 b. Offers a graduate program in aeronautical or aerospace
27 engineering or offers flight training through a school of
28 aeronautics or college of aviation.

29 2. Any licensed wholesaler or terminal supplier that sells
30 aviation fuel to a college or university qualified under this
31 paragraph, and that does not collect aviation fuel tax from the
32 college or university on such sale, may receive an ultimate
33 vendor credit for the 6.9-cents excise tax previously paid on
34 the aviation fuel delivered to such university.

35 3. If the college or university qualified under this
36 paragraph purchases fuel from a retail supplier, including a
37 fixed-base operator, and pays excise tax on the purchase of such
38 fuel, then the college or university may apply for a refund of
39 aviation fuel tax paid.

40
41
42 -----
43 T I T L E A M E N D M E N T

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 2

44 Remove lines 36-37 and insert:
45 providing applicability; amending s. 206.9825, F.S.; providing
46 an exemption for aviation fuel taxes purchased by
47

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y) <input type="checkbox"/> (N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment**

5 Remove lines 737-801 and insert:

6 increase access to high-speed broadband capability in a rural
7 community which had an enterprise zone designated pursuant to s.
8 290.0065 as of May 1, 2015 ~~rural communities with enterprise~~
9 ~~zones~~, including projects that result in improvements to
10 communications assets that are owned by a business. A project
11 may include the provision of museum educational programs and
12 materials that are directly related to a project approved
13 between January 1, 1996, and December 31, 1999, and located in
14 an area which was in an enterprise zone designated pursuant to
15 s. 290.0065 as of May 1, 2015. This paragraph does not preclude
16 projects that propose to construct or rehabilitate housing for
17 low-income households or very-low-income households on scattered

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 3

18 sites. With respect to housing, contributions may be used to pay
19 the following eligible low-income and very-low-income housing-
20 related activities:

21 (I) Project development impact and management fees for
22 low-income or very-low-income housing projects;

23 (II) Down payment and closing costs for low-income persons
24 and very-low-income persons, as those terms are defined in s.
25 420.9071;

26 (III) Administrative costs, including housing counseling
27 and marketing fees, not to exceed 10 percent of the community
28 contribution, directly related to low-income or very-low-income
29 projects; and

30 (IV) Removal of liens recorded against residential
31 property by municipal, county, or special district local
32 governments if satisfaction of the lien is a necessary precedent
33 to the transfer of the property to a low-income person or very-
34 low-income person, as those terms are defined in s. 420.9071,
35 for the purpose of promoting home ownership. Contributions for
36 lien removal must be received from a nonrelated third party.

37 c. The project must be undertaken by an "eligible
38 sponsor," which includes:

39 (I) A community action program;

40 (II) A nonprofit community-based development organization
41 whose mission is the provision of housing for low-income
42 households or very-low-income households or increasing

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 3

43 entrepreneurial and job-development opportunities for low-income
44 persons;

45 (III) A neighborhood housing services corporation;

46 (IV) A local housing authority created under chapter 421;

47 (V) A community redevelopment agency created under s.

48 163.356;

49 (VI) A historic preservation district agency or
50 organization;

51 (VII) A regional workforce board;

52 (VIII) A direct-support organization as provided in s.

53 1009.983;

54 (IX) An enterprise zone development agency created under
55 s. 290.0056;

56 (X) A community-based organization incorporated under
57 chapter 617 which is recognized as educational, charitable, or
58 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
59 and whose bylaws and articles of incorporation include
60 affordable housing, economic development, or community
61 development as the primary mission of the corporation;

62 (XI) Units of local government;

63 (XII) Units of state government; or

64 (XIII) Any other agency that the Department of Economic
65 Opportunity designates by rule.

66
67 A contributing person may not have a financial interest in the
68 eligible sponsor.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 3

69 | d. The project must be located in an area which was in an
70 | ~~designated an~~ enterprise zone designated pursuant to s. 290.0065
71 | as of May 1, 2015, or a Front Porch Florida Community, unless
72 | the project increases access to high-speed broadband capability
73 | for a rural community which had an enterprise zone designated
74 | pursuant to s. 290.0065 as of May 1, 2015, ~~rural communities~~
75 | ~~that have enterprise zones~~ but is physically

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 4

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment**
5 Remove lines 1070-1072 and insert:
6 parochial, or nonprofit school where those sales were made. The
7 profits may be distributed to the school in the form of cash,
8 in-store credits, in-kind contributions, or similar methods.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 5

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	<input checked="" type="checkbox"/>	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Berman offered the following:

3
4 **Amendment (with title amendment)**
5 Remove lines 1125-1235 and insert:

6
7
8 -----
9 **T I T L E A M E N D M E N T**

10 Remove lines 75-77 and insert:
11 making technical changes; repealing chapter 198,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 6

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3

4 **Amendment**

5 Remove line 1279 and insert:

6 198 before July 1, 2015 and tax adjustments made pursuant to

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. (2015)

Amendment No. 7

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: Finance & Tax Committee
2 Representative Gaetz offered the following:

4 **Amendment**

5 Remove lines 1753-1756 and insert:

6 (3) For taxable years ending on or after December 31, 2015,
7 a Florida prime contractor may reduce its adjusted federal
8 income as provided in subsection (2), for taxable years in which
9 payments were made to the Florida small business
10 subcontractor. The Florida prime contractor must

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 8

18 3. Goods or inventory.

19 4. Other physical resources as identified by the
20 department.

21
22 This paragraph expires on June 30, 2017 ~~the date specified in s.~~
23 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

24 (t) "Project" means any activity undertaken by an eligible
25 sponsor, as defined in s. 220.183(2)(c), which is designed to
26 construct, improve, or substantially rehabilitate housing that
27 is affordable to low-income or very-low-income households as
28 defined in s. 420.9071(19) and (28); designed to provide
29 commercial, industrial, or public resources and facilities; or
30 designed to improve entrepreneurial and job-development
31 opportunities for low-income persons. A project may be the
32 investment necessary to increase access to high-speed broadband
33 capability in a rural community which had an enterprise zone
34 designated pursuant to s. 290.0065 as of May 1, 2015 ~~rural~~
35 ~~communities with enterprise zones~~, including projects that
36 result in improvements to communications assets that are owned
37 by a business. A project may include the provision of museum
38 educational programs and materials that are directly related to
39 any project approved between January 1, 1996, and December 31,
40 1999, and located in an area which was in an enterprise zone
41 designated pursuant to s. 290.0065 as of May 1, 2015. This
42 paragraph does not preclude projects that propose to construct
43 or rehabilitate low-income or very-low-income housing on

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 8

44 scattered sites. With respect to housing, contributions may be
45 used to pay the following eligible project-related activities:

46 1. Project development, impact, and management fees for
47 low-income or very-low-income housing projects;

48 2. Down payment and closing costs for eligible persons, as
49 defined in s. 420.9071(19) and (28);

50 3. Administrative costs, including housing counseling and
51 marketing fees, not to exceed 10 percent of the community
52 contribution, directly related to low-income or very-low-income
53 projects; and

54 4. Removal of liens recorded against residential property
55 by municipal, county, or special-district local governments when
56 satisfaction of the lien is a necessary precedent to the
57 transfer of the property to an eligible person, as defined in s.
58 420.9071(19) and (28), for the purpose of promoting home
59 ownership. Contributions for lien removal must be received from
60 a nonrelated third party.

61
62 The provisions of this paragraph shall expire and be void on
63 June 30, 2017 ~~2015~~.

64 Section 35. Paragraph (c) of subsection (1), paragraph (d)
65 of subsection (2), and subsection (5) of section 220.183,
66 Florida Statutes, are amended to read:

67 220.183 Community contribution tax credit.—

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 8

68 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
69 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
70 SPENDING.—

71 (c) The total amount of tax credit which may be granted
72 for all programs approved under this section, s. 212.08(5)(p),
73 and s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and
74 \$11.2 million in fiscal year 2016-2017 annually for projects
75 that provide homeownership opportunities for low-income or very-
76 low-income households as defined in s. 420.9071 and \$3.5 million
77 in fiscal year 2015-2016 and \$2.1 million in fiscal year 2016-
78 2017 annually for all other projects.

79 (2) ELIGIBILITY REQUIREMENTS.—

80 (d) The project shall be located in an area which was
81 designated as an enterprise zone pursuant to s. 290.0065 as of
82 May 1, 2015, or a Front Porch Florida Community. Any project
83 designed to construct or rehabilitate housing for low-income or
84 very-low-income households as defined in s. 420.9071(19) and
85 (28) is exempt from the area requirement of this paragraph. This
86 section does not preclude projects that propose to construct or
87 rehabilitate housing for low-income or very-low-income
88 households on scattered sites. Any project designed to provide
89 increased access to high-speed broadband capabilities which
90 includes coverage of a rural enterprise zone may locate the
91 project's infrastructure in any area of a rural county.

92 (5) EXPIRATION.—The provisions of this section, except
93 paragraph (1)(e), expire and are void on June 30, 2017 ~~2016~~.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 8

94 Section 36. Paragraph (c) of subsection (1), paragraph (d)
95 of subsection (2), and subsection (6) of section 624.5105,
96 Florida Statutes, are amended to read:

97 624.5105 Community contribution tax credit; authorization;
98 limitations; eligibility and application requirements;
99 administration; definitions; expiration.—

100 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

101 (c) The total amount of tax credit which may be granted
102 for all programs approved under this section and ss.
103 212.08(5)(p) and 220.183 is \$18.4 million in fiscal year 2015-
104 2016 and \$11.2 million in fiscal year 2016-2017 annually for
105 projects that provide homeownership opportunities for low-income
106 or very-low-income households as defined in s. 420.9071 and \$3.5
107 million in fiscal year 2015-2016 and \$2.1 million in fiscal year
108 2016-2017 annually for all other projects.

109 (2) ELIGIBILITY REQUIREMENTS.—

110 (d) The project shall be located in an area which was
111 designated as an enterprise zone pursuant to s. 290.0065 as of
112 May 1, 2015, or a Front Porch Community. Any project designed to
113 construct or rehabilitate housing for low-income or very-low-
114 income households as defined in s. 420.9071(19) and (28) is
115 exempt from the area requirement of this paragraph.

116 (6) EXPIRATION.—The provisions of this section, except
117 paragraph (1)(e), expire and are void on June 30, 2017 ~~2016~~.

118

119 -----

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 8

120

T I T L E A M E N D M E N T

121

Remove line 103 and insert:

122

Opportunity; amending s. 220.03, F.S.; extending the scheduled

123

expiration of definitions; amending ss. 220.183 and 624.5105,

124

F.S.;

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 9

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	<input checked="" type="checkbox"/>	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Rodríguez, J. offered the following:

3
4 **Amendment**

5 Remove lines 2104-2126 and insert:

6 may not be collected during the period from 12:01 a.m. on the
7 first Friday in August through 11:59 p.m. on the following
8 Sunday on the sale of:

9 (a) Clothing, wallets, or bags, including handbags,
10 backpacks, fanny packs, and diaper bags, but excluding
11 briefcases, suitcases, and other garment bags, having a sales
12 price of \$100 or less per item. As used in this paragraph, the
13 term "clothing" means:

14 1. Any article of wearing apparel intended to be worn on
15 or about the human body, excluding watches, watchbands, jewelry,
16 umbrellas, and handkerchiefs.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 9

17 2. All footwear, excluding skis, swim fins, roller blades,
18 and skates.

19 (b) School supplies having a sales price of \$15 or less
20 per item. As used in this paragraph, the term "school supplies"
21 means pens, pencils, erasers, crayons, notebooks, notebook
22 filler paper, legal pads, binders, lunch boxes, construction
23 paper, markers, folders, poster board, composition books, poster
24 paper, scissors, cellophane tape, glue or paste, rulers,
25 computer disks, protractors, compasses, and calculators.

26 (2) The tax levied under this chapter may not be collected
27 during the period from 12:01 a.m. on the first Friday in August
28 through 11:59 p.m. on the following Sunday on the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 10

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y) <input type="checkbox"/> (N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment**

5 Remove lines 2190-2213 and insert:

6 (4) For the 2015-2016 fiscal year, the sum of \$118,121 in
7 nonrecurring funds is appropriated from the General Revenue Fund
8 to the Department of Revenue for the purpose of implementing the
9 provisions of this section.

10 Section 45. July 4th sales tax holiday.-

11 (1) The tax levied under chapter 212, Florida Statutes,
12 may not be collected during the period from 12:01 a.m. on July
13 4, 2015, through 11:59 p.m. on July 4, 2015, on the retail sale,
14 as defined in s. 212.02(14), Florida Statutes, of:

15 (a) Firearms. For purposes of this section, the term
16 "firearms" means rifles, shotguns, spearguns, crossbows, and

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 10

17 bows. The term "firearms" does not include destructive devices
18 as defined in s. 790.001(4), Florida Statutes.

19 (b) Ammunition for firearms.

20 (c) Camping tents.

21 (d) Fishing supplies. For purposes of this section, the
22 term "fishing supplies" means rods, reels, bait, and fishing
23 tackle. The term "fishing supplies" does not include supplies
24 used for commercial fishing purposes.

25 (2) The tax exemptions provided in this section do not
26 apply to sales within a theme park or entertainment complex as
27 defined in s. 509.013(9), Florida Statutes, within a public
28 lodging establishment as defined in s. 509.013(4), Florida
29 Statutes, or within an airport as defined in s. 330.27(2),
30 Florida Statutes.

31 (3) The Department of Revenue may, and all conditions are
32 deemed to be met to, adopt emergency rules pursuant to ss.
33 120.536(1) and 120.54, Florida Statutes, to administer this
34 section.

35 (4) For the 2014-2015 fiscal year, the sum of \$123,237 in

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 11

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	<input checked="" type="checkbox"/>	<input checked="" type="radio"/> (Y) (N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Rodríguez, J. offered the following:

4 **Amendment (with title amendment)**

5 Remove lines 2199-2208 and insert:

6 (a) Camping tents.

7 (b) Fishing supplies. For purposes of this section, the
8 term "fishing supplies" means rods, reels, bait, and fishing
9 tackle. The term "fishing supplies" does not include supplies
10 used for commercial fishing purposes.

12 -----
13 **T I T L E A M E N D M E N T**

14 Remove line 152 and insert:

15 camping tents, and

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 12

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Gaetz offered the following:

Amendment (with title amendment)

Between lines 2266 and 2267, insert:

6 Section 48. The executive director of the Department of
 7 Revenue is authorized, and all conditions are deemed to be met,
 8 to adopt emergency rules pursuant to s. 120.54(4), Florida
 9 Statutes, for the purpose of implementing changes to sections 5
 10 and 8 of this act. Emergency rules adopted pursuant to this
 11 section are effective for 6 months after adoption

12 -----
 13
 14 T I T L E A M E N D M E N T

15 Remove line 20 and insert:

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 12

16 direct-to-home satellite services; authorizing the executive
17 director of the Department of Revenue to adopt emergency rules;
18 amending s.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

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: Finance & Tax Committee
2 Representative Rodríguez, J. offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 2266 and 2267, insert:

6 Section 48. Section 11.95, Florida Statutes, is created to
7 read:

8 11.95 Joint Legislative Sales and Use Tax Review

9 Committee.-

10 (1) SHORT TITLE.-This section may be cited as the "Florida
11 Sales Tax Fairness Restoration Act."

12 (2) The Legislature finds that a tax exemption or
13 exclusion that does not apply uniformly and that benefits only
14 one group effectively increases the tax burden on taxpayers who
15 do not enjoy the exemption. Therefore, the Legislature intends
16 that each sales and use tax exemption and exclusion be evaluated

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

17 with the goal of phasing out exemptions or exclusions that do
18 not sufficiently serve the public interest.

19 (3) JOINT LEGISLATIVE SALES AND USE TAX REVIEW COMMITTEE.-

20 (a) There is created a joint standing committee of the
21 Legislature designated the Joint Legislative Sales and Use Tax
22 Review Committee, composed of 10 members as follows: 5 members
23 of the Senate, to be appointed by the President of the Senate,
24 and 5 members of the House of Representatives, to be appointed
25 by the Speaker of the House of Representatives. The terms of
26 members shall be for 2 years and shall run from the organization
27 of one Legislature to the organization of the next Legislature.
28 Vacancies occurring during the interim period shall be filled in
29 the same manner as the original appointments. The members of the
30 committee shall elect a chair and vice chair. During the 2-year
31 term, a member of each house shall serve as chair for 1 year.

32 (b) The Senate and the House of Representatives may each
33 employ staff to work for the committee on matters related to
34 committee activities.

35 (4) MEETINGS.-The committee for each review cycle shall
36 have its initial meeting no later than September 1, 2015, and
37 thereafter as necessary, at the call of the chair at the time
38 and place designated by the chair. A quorum shall consist of a
39 majority of the committee members from each house. During the
40 interim period, the committee may conduct its meetings through
41 teleconferences or other similar means.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

42 (5) RULES.—The committee shall be governed by joint rules
43 of the Senate and House of Representatives, which shall remain
44 in effect until repealed or amended by concurrent resolution.

45 (6) DEFINITIONS.—As used in this section, the term:

46 (a) "General state sales and use tax" means the sales and
47 use tax imposed under chapter 212.

48 (b) "Service" means a service within any of the following
49 service categories under the North American Industry
50 Classification System (NAICS):

51 1. Personal services.

52 2. Professional services.

53 3. Business services.

54 4. Financial services.

55 5. Media services.

56 6. Entertainment and sports services.

57 7. Construction services.

58 8. Institutional services.

59 9. Transportation services.

60 10. Health services.

61 (7) POWERS AND DUTIES.—The committee shall conduct a
62 comprehensive review of all current and future exemptions from
63 the general state sales and use tax and the exclusion of sales
64 of services from such taxation. The committee shall establish
65 criteria by which each exemption or exclusion shall be
66 evaluated. In developing the evaluation criteria, the committee
67 shall consider the following principles of taxation:

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

68 (a) Equity.—The tax system should treat individuals
69 equitably. It should impose similar tax burdens on people in
70 similar circumstances and should minimize regressivity.

71 (b) Simplicity, transparency, and compliance.—The tax
72 system should facilitate taxpayer compliance. It should be
73 simple and easy to understand and should provide visibility and
74 awareness of the taxes being paid.

75 (c) Neutrality.—The tax system should affect taxpayers
76 uniformly and consistently. The primary purpose of any tax
77 should be to raise revenue for appropriate governmental
78 functions rather than to influence business and personal
79 decisions.

80 (d) Stability.—The tax system should produce revenues in a
81 stable and reliable manner that is sufficient to fund
82 appropriate governmental functions and expenditures.

83 (e) Integration.—The tax system should balance the need
84 for integration of federal, state, and local taxation.

85 (f) Public purpose.—Any sales and use tax exemption or
86 exclusion under the tax system should be based on a
87 determination that the exemption or exclusion promotes an
88 important state interest and should benefit citizens as equally
89 as possible.

90 (8) FINDINGS AND RECOMMENDATIONS.—In conducting its review
91 of each exemption from the general state sales and use tax or
92 the exclusion of the sale of a service from such taxation, the
93 committee shall make findings of fact and recommend whether the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

94 exemption should be retained, modified, or repealed or whether
95 the exclusion should be retained or eliminated. Each
96 recommendation must be made by majority vote of the committee
97 members from each house. If a majority vote of the committee
98 members from each house cannot be achieved, the committee must
99 recommend that the exemption or exclusion be repealed. The
100 findings of fact and recommendations of the committee shall be
101 made by reports to the President of the Senate and the Speaker
102 of the House of Representatives.

103 (9) EXEMPTIONS AND EXCLUSIONS REVIEW.—

104 (a) The committee may use its discretion in determining
105 the order in which it reviews the exemptions and exclusions. For
106 the initial review, the committee shall submit to the President
107 of the Senate and the Speaker of the House of Representatives
108 its initial report on one-third of the exemptions and exclusions
109 by November 1, 2015, its report on the second one-third of the
110 exemptions and exclusions by March 1, 2016, and its report on
111 the final one-third of the exemptions and exclusions by July 1,
112 2016, with no duplication of exemptions or exclusions from one
113 report to the next. Thereafter, the committee shall review every
114 3 years approximately one-third of the exemptions and
115 exclusions, with no duplication of exemptions or exclusions
116 reviewed from one 3-year period to the next 3-year period. The
117 committee shall submit its 3-year period review reports no later
118 than December 1 of the year before the next regular session
119 after the expiration of the third year of each 3-year review

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

120 cycle. The committee shall begin a new 9-year review cycle of
121 all exemptions from the general state sales and use tax and all
122 exclusions of sales of services from such taxation every 9 years
123 after the termination of the previous review cycle.

124 (b) Notwithstanding this section, exemptions and
125 exclusions for necessities, including, but not limited to,
126 exemptions for general groceries as described in s. 212.08(1),
127 medical products or supplies as described in s. 212.08(2),
128 health services, residential housing, residential electricity,
129 and home heating fuel, and sales of property or services that
130 the state is prohibited from taxing under the State Constitution
131 or laws of the United States, are not subject to review by the
132 committee or repeal in legislation proposed by the committee.

133 (10) LEGISLATION.—At the regular session after submission
134 of each annual report to the President of the Senate and the
135 Speaker of the House of Representatives, the committee shall
136 introduce in both houses of the Legislature bills presenting for
137 reenactment, modification, or repeal those exemptions from the
138 general state sales and use tax or any imposition of such
139 taxation on sales of services which were recommended by the
140 committee in the report submitted immediately before the session
141 in which introduced. Each bill introduced must be restricted to
142 a single exemption or the imposition of the tax on a single
143 service and must be submitted to a vote of the members of each
144 house of the Legislature no later than the 8th week of the
145 session in which it is introduced, unless the substance of the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

146 bill has already been voted on by the members of that house of
147 the Legislature in another bill during that session, regardless
148 of the outcome of that vote, or the bill has already been
149 submitted to the members of the other house and has been
150 defeated.

151 (11) REPEAL.—Any exemption from the state general sales
152 and use tax or exclusion from imposition of such tax on sales of
153 services which is not prohibited from review by the committee
154 under paragraph (8)(b) and is not modified or reenacted by the
155 end of the regular session after any 9-year review period is
156 repealed on July 1 after the end of the regular session
157 immediately after the 9-year review period.

158 (12) CONSTRUCTION.—This section does not preclude a
159 legislator from filing for consideration during any legislative
160 session a bill proposing to modify, repeal, or enact any
161 exemption from the general state sales and use tax or the
162 exclusion from imposition of such taxation on the sale of any
163 service.

164

165

166

T I T L E A M E N D M E N T

168

Remove line 161 and insert:

169

application fee; creating s. 11.95, F.S.; providing a short

170

title; providing legislative findings and intent; creating the

171

Joint Legislative Sales and Use Tax Review Committee; providing

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 13

172 for membership and staff; providing meeting procedures;
173 providing for rulemaking; providing definitions; providing
174 powers and duties of the committee; requiring the committee to
175 report certain findings and recommendations within specified
176 timeframes; providing exemptions from certain reviews by the
177 committee; requiring the committee to submit certain legislation
178 within a specified timeframe; providing for automatic repeal of
179 certain tax exemptions under certain circumstances; providing
180 for construction; providing effective dates.



Committee on

Finance & Tax

14

Date 3/31/15

Action _____

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

(may be used in Committee, but not on House Floor)

Amendment No. 15-05

Bill No. PCB 15-05

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on Moskowitz

offered the following amendment:

Amendment

on page 85, line ^{Remove} 2203, and insert the following:

(b) Ammunition for firearms, when purchased with a firearm.

Withdrawn

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCS for CS/HB 451 : Entertainment Industry

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles		X			
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill		X			
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues		X			
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan		X			
John Tobia		X			
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 12		Total Nays: 5			

Appearances:

Jess McCarty (Lobbyist) - Proponent
 Miami-Dade County
 Asst. County Attorney
 111 NW 1st Street
 Miami FL 33128
 Phone: 305-979-7110

John Patrick Gines - Proponent
 Frame
 Partner - Frame
 503 Coldstream Drive
 Tallahassee FL 32312
 Phone: 304-657-8097

Edward G. Labrador (Lobbyist) - Proponent
 Broward County
 Director - Intergovernmental Affairs
 115 S. Andrews Avenue
 Ft. Lauderdale FL 33301
 Phone: 954-357-7575

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCS for CS/HB 451 : Entertainment Industry (continued)

Appearances: (continued)

Jack Hebert (Lobbyist) - Proponent
American Advertising Federation
2861 Executive Drive #100
Clearwater FL 33762
Phone: 727-560-3323

Jon Yapo (Lobbyist) - Proponent
Palm Beach County
150 E. Robinson
Orlando FL 32801
Phone: 407-383-3470

Davin Suggs (Lobbyist) - Information Only
Florida Association of Counties
Tallahassee FL

Ben Noel (Lobbyist) - Proponent
UCF
Ex. Director
Orlando FL 32789
Phone: 407-310-3180

Brian O'Leary - Proponent
MBC Universal
SVP Tax Counsel
30 Rochelle Plaza
New York NY 10112
Phone: 212-664-2227

Leticia M. Adams (Lobbyist) - Waive In Support
Walt Disney Company
Government Relations Manager
Phone: 850-528-6133

David Caserta (Lobbyist) - Proponent
Film Florida
7855 NW 12th Street #202
Doral FL 33126
Phone: 305-401-3006

Brewster Bevis (Lobbyist) - Proponent
Associated Industries of Florida
Senior Vice President
516 N. Adams Street
Tallahassee FL 32301
Phone: 850-224-7173

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCS for CS/HB 451 : Entertainment Industry (continued)

Appearances: (continued)

Film

Johnson, Carolyn (Lobbyist) (General Public) - Proponent

FL Chamber of Commerce

undefined

136 S Bronough St

Tallahassee FL 32301

Phone: 8505211235

Brian Musselwhite (Lobbyist) - Information Only

Comcast

VP - State Government Affairs

300 West Pensacola Street

Tallahassee FL 32301

Phone: 850-528-0561

Will Mckinney (Lobbyist) - Proponent

Motion Picture Association of America

Managing Partner

106 East College Avenue #1100

Tallahassee FL 32301

Edward Briggs (Lobbyist) - Proponent

Straz Center

Consultant

210 S. Monroe Street

Tallahassee FL 32301

Phone: 850-933-5994

Kelly Paige - Proponent

Level Talent Group

Owner

3214 W. Kennedy Blvd.

Tampa FL 33609

Phone: 727-254-0025

Skylar Zander - Proponent

Americans for Prosperity

Deputy State Director

200 West College Avenue

Tallahassee FL 32301

Phone: 850-728-4255

Sara Gross (Lobbyist) - Waive In Opposition

Tampa Bay Partnership

235W. Brandon Blvd. #640

Brandon FL 33511

Phone: 850-228-3506

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCS for CS/HB 451 : Entertainment Industry (continued)

Appearances: (continued)

Sara Gross (Lobbyist) - Waive In Opposition
Tampa Hillsborough Film & Digital Media Commission
235W. Brandon Blvd. #640
Brandon FL 33511
Phone: 850-228-3506

John Lux - Proponent
IDEAS
Chief Operating Officer
64 East Concord Street
Orlando FL 32801
Phone: 407-601-7878

Heather Duncan (Lobbyist) - Proponent
Jacksonville Chamber of Commerce
Regional Director
10375 Centurion Parkway North
Jacksonville FL 32256
Phone: 904-307-1970

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCS for HB 595 : Aviation Fuel Tax

Favorable With Amendment(s)

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Robert Cortes	X				
Jay Fant	X				
Walter Hill	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Scott Plakon			X		
Ray Rodrigues	X				
José Rodríguez		X			
Hazelle Rogers	X				
Richard Stark		X			
Jennifer Sullivan		X			
John Tobia		X			
Charles Van Zant	X				
Ritch Workman	X				
Matt Gaetz (Chair)	X				
Total Yeas: 13		Total Nays: 4			

Appearances:

Nick Larossi (Lobbyist) - Proponent
 Delta Air Lines
 Govt. Consultant
 101 East College Avenue #502
 Tallahassee FL 32301
 Phone: 850-445-7255

Keith Hansen - Information Only
 Allegiant Air
 Gov. Affairs
 1201 N. Town Center Drive
 Las Vegas NV
 Phone: 702-830-8187

Sherri Hull (Lobbyist) - Opponent
 Southwest Airlines
 3208 Rustic River Cove
 Austin TX 78746
 Phone: 512-328-2251

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

PCS for HB 595 : Aviation Fuel Tax (continued)

Appearances: (continued)

David Daniel (Lobbyist) - Proponent

United Airlines

311 E. Park Avenue

Tallahassee FL 32301

Phone: 850-224-5081

Edward G. Labrador - Opponent

Broward County

Director - Intergovernmental Affairs

115 S. Andrews Avenue

Ft. Lauderdale FL 33301

Phone: 954-357-7575

Jeffrey Goodell - Opponent

Jet Blue Airways

VP Government & Airport Affairs

1212 New York Avenue NW #1212

Washington DC 20005

Phone: 202-715-2559

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

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: Finance & Tax Committee
2 Representative Rodrigues, R. offered the following:

3
4 **Amendment**

5 Remove lines 125-163 and insert:
6 to qualified air carriers shall be \$17.6 million. Such amount
7 shall be allocated and certified by the department pursuant to
8 this subsection.

9 (a) Capacity Development Incentive.- The department shall
10 use the data reported to the United States Department of
11 Transportation on Form 41, Schedule T100 Air Carrier Data, to
12 determine the total passenger enplanements in this state in the
13 prior calendar year for each qualified applicant. The department
14 will certify the three qualified applicants with the most
15 passenger enplanements in this state in the prior calendar year
16 among all qualified applicants, and, upon such certification,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

17 | the department shall allocate a percent of the total annual
18 | award as follows:

19 | 1. 28 percent to the qualified air carrier with the most
20 | passenger enplanements;

21 | 2. 22 percent to the qualified air carrier with the second
22 | most passenger enplanements; and

23 | 3. 20 percent to the qualified air carrier with the third
24 | most passenger enplanements.

25 | (b) Destination Variety Incentive.- The department shall
26 | use the data reported to the United States Department of
27 | Transportation on Form 41, Schedule T100 Air Carrier Data, to
28 | determine the total number of destinations in this state that
29 | each qualified applicant provided air transportation to in the
30 | prior calendar year. The department will certify the three
31 | qualified applicants that provided air transportation to the
32 | most destinations in this state in the prior calendar year among
33 | all qualified applicants, and, upon such certification, the
34 | department shall allocate 10 percent of the total annual award
35 | to each of those three qualified applicants.

36 | (4) The department may adopt rules pursuant to ss.
37 | 120.536(1) and 120.54 and develop policies and procedures to
38 | implement and administer this section, and must develop an
39 | application form for qualifying an applicant as a qualified air
40 | carrier.

41 | (5) The Department of Revenue may adopt rules pursuant to
42 | ss. 120.536(1) and 120.54 to administer this section.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

43 Section 4. Effective July 1, 2018, paragraph (d) of
44 subsection (6) of section 212.20, Florida Statutes, is amended
45 to read:

46 212.20 Funds collected, disposition; additional powers of
47 department; operational expense; refund of taxes adjudicated
48 unconstitutionally collected.—

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

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

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

60 2. After the distribution under subparagraph 1., 8.8854
61 percent of the amount remitted by a sales tax dealer located
62 within a participating county pursuant to s. 218.61 shall be
63 transferred into the Local Government Half-cent Sales Tax
64 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
65 transferred shall be reduced by 0.1 percent, and the department
66 shall distribute this amount to the Public Employees Relations
67 Commission Trust Fund less \$5,000 each month, which shall be

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

68 added to the amount calculated in subparagraph 3. and
69 distributed accordingly.

70 3. After the distribution under subparagraphs 1. and 2.,
71 0.0956 percent shall be transferred to the Local Government
72 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
73 to s. 218.65.

74 4. After the distributions under subparagraphs 1., 2., and
75 3., 2.0603 percent of the available proceeds shall be
76 transferred monthly to the Revenue Sharing Trust Fund for
77 Counties pursuant to s. 218.215.

78 5. After the distributions under subparagraphs 1., 2., and
79 3., 1.3517 percent of the available proceeds shall be
80 transferred monthly to the Revenue Sharing Trust Fund for
81 Municipalities pursuant to s. 218.215. If the total revenue to
82 be distributed pursuant to this subparagraph is at least as
83 great as the amount due from the Revenue Sharing Trust Fund for
84 Municipalities and the former Municipal Financial Assistance
85 Trust Fund in state fiscal year 1999-2000, no municipality shall
86 receive less than the amount due from the Revenue Sharing Trust
87 Fund for Municipalities and the former Municipal Financial
88 Assistance Trust Fund in state fiscal year 1999-2000. If the
89 total proceeds to be distributed are less than the amount
90 received in combination from the Revenue Sharing Trust Fund for
91 Municipalities and the former Municipal Financial Assistance
92 Trust Fund in state fiscal year 1999-2000, each municipality

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

93 shall receive an amount proportionate to the amount it was due
94 in state fiscal year 1999-2000.

95 6. Of the remaining proceeds:

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

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

118 b. The department shall distribute \$166,667 monthly to
119 each applicant certified as a facility for a new or retained
120 professional sports franchise pursuant to s. 288.1162. Up to
121 \$41,667 shall be distributed monthly by the department to each
122 certified applicant as defined in s. 288.11621 for a facility
123 for a spring training franchise. However, not more than \$416,670
124 may be distributed monthly in the aggregate to all certified
125 applicants for facilities for spring training franchises.
126 Distributions begin 60 days after such certification and
127 continue for not more than 30 years, except as otherwise
128 provided in s. 288.11621. A certified applicant identified in
129 this sub-subparagraph may not receive more in distributions than
130 expended by the applicant for the public purposes provided in s.
131 288.1162(5) or s. 288.11621(3).

132 c. Beginning 30 days after notice by the Department of
133 Economic Opportunity to the Department of Revenue that an
134 applicant has been certified as the professional golf hall of
135 fame pursuant to s. 288.1168 and is open to the public, \$166,667
136 shall be distributed monthly, for up to 300 months, to the
137 applicant.

138 d. Beginning 30 days after notice by the Department of
139 Economic Opportunity to the Department of Revenue that the
140 applicant has been certified as the International Game Fish
141 Association World Center facility pursuant to s. 288.1169, and
142 the facility is open to the public, \$83,333 shall be distributed
143 monthly, for up to 168 months, to the applicant. This

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

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

147 e. The department shall distribute up to \$83,333 monthly
148 to each certified applicant as defined in s. 288.11631 for a
149 facility used by a single spring training franchise, or up to
150 \$166,667 monthly to each certified applicant as defined in s.
151 288.11631 for a facility used by more than one spring training
152 franchise. Monthly distributions begin 60 days after such
153 certification or July 1, 2016, whichever is later, and continue
154 for not more than 20 years to each certified applicant as
155 defined in s. 288.11631 for a facility used by a single spring
156 training franchise or not more than 25 years to each certified
157 applicant as defined in s. 288.11631 for a facility used by more
158 than one spring training franchise. A certified applicant
159 identified in this sub-subparagraph may not receive more in
160 distributions than expended by the applicant for the public
161 purposes provided in s. 288.11631(3).

162 f. Beginning 45 days after notice by the Department of
163 Economic Opportunity to the Department of Revenue that an
164 applicant has been approved by the Legislature and certified by
165 the Department of Economic Opportunity under s. 288.11625 or
166 upon a date specified by the Department of Economic Opportunity
167 as provided under s. 288.11625(6)(d), the department shall
168 distribute each month an amount equal to one-twelfth of the
169 annual distribution amount certified by the Department of

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCS for HB 595 (2015)

Amendment No.1

170 Economic Opportunity for the applicant. The department may not
171 distribute more than \$7 million in the 2014-2015 fiscal year or
172 more than \$13 million annually thereafter under this sub-
173 subparagraph.

174 g. Beginning July 1, 2018, the department shall distribute
175 \$116,667 monthly to the State Transportation Trust Fund.

176 7. All other proceeds must remain in the General Revenue
177 Fund.

178 Section 5. This act shall take effect July 1, 2017, unless
179 otherwise provided.

COMMITTEE MEETING REPORT

Finance & Tax Committee

3/31/2015 3:00:00PM

Location: Morris Hall (17 HOB)

Workshop

Manufacturing Machinery and Equipment, Permanent Sales Tax Exemption Extension

Committee meeting was reported out: Tuesday, March 31, 2015 8:43:52PM