1 A bill to be entitled 2 An act relating to implementing the fiscal year 3 1997-1998 General Appropriations Act in the 4 area of general government; providing 5 legislative intent; amending s. 372.672, F.S.; 6 authorizing the appropriation of certain funds 7 from the Florida Panther Research and 8 Management Trust Fund to reimburse certain 9 expenses relating to Texas cougars originally purchased as part of the Florida panther 10 research and management program; providing for 11 future repeal; amending s. 259.032, F.S.; 12 authorizing the appropriation of certain funds 13 14 in the Conservation and Recreation Lands Trust Fund for outdoor-recreation grants; providing 15 for future repeal; amending s. 376.11, F.S.; 16 authorizing the transfer of certain funds from 17 the Florida Coastal Protection Trust Fund to 18 19 the Ecosystem Management and Restoration Trust Fund to fund beach inlet protection; amending 20 21 s. 259.032, F.S.,; authorizing payment in lieu of taxes from the Conservation and Recreation 22 Lands Trust Fund to counties with 23 privately-owned and operated prisons leased to 24 25 the state under certain circumstances; 26 providing for future repeal; providing 27 severability; providing an effective date. 28 29 Be It Enacted by the Legislature of the State of Florida: 30 31

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Section 1. It is the intent of the Legislature that 1 2 the implementing and administering provisions of this act 3 apply to the fiscal year 1997-1998 General Appropriations Act 4 in the area of general government. 5 Section 2. In order to implement Specific 6 Appropriation 1388 of the 1997-1998 General Appropriations 7 Act, subsection (4) is added to section 372.672, Florida 8 Statutes, to read: 9 372.672 Florida Panther Research and Management Trust Fund.--10 (4) Notwithstanding subsection (2), for the 1997-1998 11 12 fiscal year only, up to \$50,000 may be appropriated from the 13 fund to reimburse expenses incurred in recovering, housing, 14 and maintaining Texas cougars originally purchased as part of 15 the Florida panther research and management program. This subsection is repealed on July 1, 1998. 16 17 Section 3. In order to implement Specific 18 Appropriation 1332 of the 1997-1998 General Appropriations 19 Act, subsection (15) of section 259.032, Florida Statutes, 1996 Supplement, is amended to read: 20 21 259.032 Conservation and Recreation Lands Trust Fund; 22 purpose. --23 (15) For fiscal year 1997-1998 1996-1997 only, moneys credited to the fund may be appropriated to provide grants to 24 qualified local governmental entities pursuant to the 25 provisions of s. 375.075. This subsection is repealed on July 26 27 1, 1998 1997. 28 Section 4. In order to implement Specific 29 Appropriation 1273 of the 1997-1998 General Appropriations Act, subsection (7) is added to section 376.11, Florida

Statutes, 1996 Supplement, to read:

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376.11 Florida Coastal Protection Trust Fund.--

(7) Notwithstanding subsection (4), for the 1997-1998 fiscal year only, up to \$10 million may be transferred by legislative appropriation from the fund to the Ecosystem Management and Restoration Trust Fund for the purpose of funding beach inlet protection. This subsection is repealed on July 1, 1998.

Section 5. In order to implement specific appropriation 1213, subsection (12) of section 259.032, Florida Statutes, is amended to read:

259.032 Conservation and Recreation Lands Trust Fund; purpose.--

- (12)(a) Beginning in fiscal year 1994-1995, not more than 3.75 percent of the Conservation and Recreation Lands
 Trust Fund shall be made available annually to the department for payment in lieu of taxes to qualifying counties, cities, and local governments as defined in paragraph (b) for actual tax losses incurred as a result of board of trustees acquisitions for state agencies under the Florida Preservation 2000 Program during any year. Reserved funds not used for payments in lieu of taxes in any year shall revert to the fund to be used for land acquisition in accordance with the provisions of this section.
 - (b) Payment in lieu of taxes shall be available:
- 1. To counties which levy an ad valorem tax of at least 9 mills or the amount of the tax loss from all completed Preservation 2000 acquisitions in the county exceeds 0.01 percent of the county's total taxable value, and have a population of 75,000 or less and
- 2. To counties with a population of less than 100,000 which contain all or a portion of an area of critical state

concern designated pursuant to chapter 380 and to local governments within such counties.

3. For the 1997-98 fiscal year only, and notwithstanding the limitations of paragraph (a), to any county where a privately-owned and operated prison leased to the state has been opened within the last 2 years for which no other state moneys have been allocated to the county to offset lost ad valorem revenues. This subparagraph is repealed on July 1, 1998.

For the purposes of this paragraph, "local government" includes municipalities, the county school board, mosquito control districts, and any other local government entity which levies ad valorem taxes, with the exception of a water management district.

(c) Payment in lieu of taxes shall be available to any city which has a population of 10,000 or less and which levies an ad valorem tax of at least 9 mills or the amount of the tax loss from all completed Preservation 2000 acquisitions in the city exceeds 0.01 percent of the city's total taxable value.

- (d) If insufficient funds are available in any year to make full payments to all qualifying counties, cities, and local governments, such counties, cities, and local governments shall receive a pro rata share of the moneys available.
- (e) The payment amount shall be based on the average amount of actual taxes paid on the property for the 3 years preceding acquisition. Applications for payment in lieu of taxes shall be made no later than January 31 of the year following acquisition. No payment in lieu of taxes shall be made for properties which were exempt from ad valorem taxation

for the year immediately preceding acquisition. If property which was subject to ad valorem taxation was acquired by a tax-exempt entity for ultimate conveyance to the state under this chapter, payment in lieu of taxes shall be made for such property based upon the average amount of taxes paid on the property for the 3 years prior to its being removed from the tax rolls. The department shall certify to the Department of Revenue those properties that may be eligible under this provision. Payment in lieu of taxes shall be limited to a total of 10 years of annual payments.

- (f) Payment in lieu of taxes pursuant to this paragraph shall be made annually to qualifying counties, cities, and local governments after certification by the Department of Revenue that the amounts applied for are reasonably appropriate, based on the amount of actual taxes paid on the eligible property, and after the Department of Environmental Protection has provided supporting documents to the Comptroller and has requested that payment be made in accordance with the requirements of this section.
- (g) If the board of trustees conveys to a local government title to any land owned by the board, any payments in lieu of taxes on the land made to the local government shall be discontinued as of the date of the conveyance.

Section 6. If any provision of this act or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.

1	Section 7. This act shall take effect July 1, 1997, or
2	in the event this act fails to become a law until after that
3	date, it shall operate retroactively thereto.
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