

1 A bill to be entitled
2 An act relating to the Aerospace Infrastructure
3 Reinvestment Act; creating said act; providing
4 legislative findings; amending s. 212.20, F.S.;
5 providing that the amounts due under the
6 chapter on sales, use, and other transactions
7 collected by dealers conducting business at a
8 fixed location at the Kennedy Space Center or
9 Cape Canaveral Air Station on admissions
10 thereto and on sales of tangible personal
11 property at such business shall be separately
12 returned and distributed by the Department of
13 Revenue to the Florida Commercial Space
14 Financing Corporation and used for funding
15 aerospace infrastructure; providing an
16 exemption for the reallocation of certain
17 proceeds to the Discretionary Sales Surtax
18 Clearing Trust Fund; providing a definition;
19 providing for rules; providing an effective
20 date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. This act may be cited as the "Aerospace
25 Infrastructure Reinvestment Act."

26 Section 2. The Legislature finds that promoting the
27 growth of the space industry in Florida is a vital component
28 of its overall economic plan and that facilitating additions
29 to aerospace infrastructure will make the state more
30 competitive and promote the retention and growth of space
31 businesses in this state. This act therefore provides for the

1 reinvestment of certain sales tax receipts arising from the
2 presence of the space industry in Florida as a means of
3 providing for that infrastructure growth.

4 Section 3. Paragraphs (b) and (e) of subsection (6) of
5 section 212.20, Florida Statutes, are amended to read:

6 212.20 Funds collected, disposition; additional powers
7 of department; operational expense; refund of taxes
8 adjudicated unconstitutionally collected.--

9 (6) Distribution of all proceeds under this chapter
10 shall be as follows:

11 (b) Proceeds from discretionary sales surtaxes imposed
12 pursuant to ss. 212.054 and 212.055, except those distributed
13 under s. 212.20(6)(e)7.e., shall be reallocated to the
14 Discretionary Sales Surtax Clearing Trust Fund.

15 (e) The proceeds of all other taxes and fees imposed
16 pursuant to this chapter shall be distributed as follows:

17 1. In any fiscal year, the greater of \$500 million,
18 minus an amount equal to 4.6 percent of the proceeds of the
19 taxes collected pursuant to chapter 201, or 5 percent of all
20 other taxes and fees imposed pursuant to this chapter shall be
21 deposited in monthly installments into the General Revenue
22 Fund.

23 2. Two-tenths of one percent shall be transferred to
24 the Solid Waste Management Trust Fund.

25 3. After the distribution under subparagraphs 1. and
26 2., 9.653 percent of the amount remitted by a sales tax dealer
27 located within a participating county pursuant to s. 218.61
28 shall be transferred into the Local Government Half-cent Sales
29 Tax Clearing Trust Fund.

30 4. After the distribution under subparagraphs 1., 2.,
31 and 3., 0.065 percent shall be transferred to the Local

1 Government Half-cent Sales Tax Clearing Trust Fund and
2 distributed pursuant to s. 218.65.

3 5. For proceeds received after July 1, 2000, and after
4 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
5 percent of the available proceeds pursuant to this paragraph
6 shall be transferred monthly to the Revenue Sharing Trust Fund
7 for Counties pursuant to s. 218.215.

8 6. For proceeds received after July 1, 2000, and after
9 the distributions under subparagraphs 1., 2., 3., and 4.,
10 1.0715 percent of the available proceeds pursuant to this
11 paragraph shall be transferred monthly to the Revenue Sharing
12 Trust Fund for Municipalities pursuant to s. 218.215. If the
13 total revenue to be distributed pursuant to this subparagraph
14 is at least as great as the amount due from the Revenue
15 Sharing Trust Fund for Municipalities and the Municipal
16 Financial Assistance Trust Fund in state fiscal year
17 1999-2000, no municipality shall receive less than the amount
18 due from the Revenue Sharing Trust Fund for Municipalities and
19 the Municipal Financial Assistance Trust Fund in state fiscal
20 year 1999-2000. If the total proceeds to be distributed are
21 less than the amount received in combination from the Revenue
22 Sharing Trust Fund for Municipalities and the Municipal
23 Financial Assistance Trust Fund in state fiscal year
24 1999-2000, each municipality shall receive an amount
25 proportionate to the amount it was due in state fiscal year
26 1999-2000.

27 7. Of the remaining proceeds:

28 a. Beginning July 1, 2000, and in each fiscal year
29 thereafter, the sum of \$29,915,500 shall be divided into as
30 many equal parts as there are counties in the state, and one
31 part shall be distributed to each county. The distribution

1 among the several counties shall begin each fiscal year on or
 2 before January 5th and shall continue monthly for a total of 4
 3 months. If a local or special law required that any moneys
 4 accruing to a county in fiscal year 1999-2000 under the
 5 then-existing provisions of s. 550.135 be paid directly to the
 6 district school board, special district, or a municipal
 7 government, such payment shall continue until such time that
 8 the local or special law is amended or repealed. The state
 9 covenants with holders of bonds or other instruments of
 10 indebtedness issued by local governments, special districts,
 11 or district school boards prior to July 1, 2000, that it is
 12 not the intent of this subparagraph to adversely affect the
 13 rights of those holders or relieve local governments, special
 14 districts, or district school boards of the duty to meet their
 15 obligations as a result of previous pledges or assignments or
 16 trusts entered into which obligated funds received from the
 17 distribution to county governments under then-existing s.
 18 550.135. This distribution specifically is in lieu of funds
 19 distributed under s. 550.135 prior to July 1, 2000.

20 b. The department shall distribute \$166,667 monthly
 21 pursuant to s. 288.1162 to each applicant that has been
 22 certified as a "facility for a new professional sports
 23 franchise" or a "facility for a retained professional sports
 24 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
 25 distributed monthly by the department to each applicant that
 26 has been certified as a "facility for a retained spring
 27 training franchise" pursuant to s. 288.1162; however, not more
 28 than \$208,335 may be distributed monthly in the aggregate to
 29 all certified facilities for a retained spring training
 30 franchise. Distributions shall begin 60 days following such
 31 certification and shall continue for not more than 30 years.

1 Nothing contained in this paragraph shall be construed to
2 allow an applicant certified pursuant to s. 288.1162 to
3 receive more in distributions than actually expended by the
4 applicant for the public purposes provided for in s.
5 288.1162(6). However, a certified applicant is entitled to
6 receive distributions up to the maximum amount allowable and
7 undistributed under this section for additional renovations
8 and improvements to the facility for the franchise without
9 additional certification.

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

16 d. Beginning 30 days after notice by the Office of
17 Tourism, Trade, and Economic Development to the Department of
18 Revenue that the applicant has been certified as the
19 International Game Fish Association World Center facility
20 pursuant to s. 288.1169, and the facility is open to the
21 public, \$83,333 shall be distributed monthly, for up to 168
22 months, to the applicant. This distribution is subject to
23 reduction pursuant to s. 288.1169. A lump sum payment of
24 \$999,996 shall be made, after certification and before July 1,
25 2000.

26 e. Every dealer conducting business at a fixed
27 location at the Kennedy Space Center or Cape Canaveral Air
28 Station and selling admissions to the Kennedy Space Center or
29 Cape Canaveral Air Station, or any part of either, pursuant to
30 a contract with the National Aeronautics and Space
31 Administration or pursuant to a subcontract thereto, shall

1 file returns each month in accordance with this
 2 sub-subparagraph. Each such dealer shall file a separate
 3 return each month which reports, separately from any other
 4 sales and use taxes due pursuant to this chapter, the sale of
 5 admissions to the Kennedy Space Center or Cape Canaveral Air
 6 Station or any part thereof or to any event held at either
 7 location, together with sales at retail of tangible personal
 8 property from such fixed place of business, and the taxes
 9 collected with respect to such admissions and sales. All
 10 amounts due pursuant to this chapter with respect to such
 11 transactions shall be timely remitted to the department. The
 12 dealer shall simultaneously file a copy of the return with the
 13 Florida Commercial Space Financing Corporation and a copy with
 14 the director of the Office of Tourism, Trade, and Economic
 15 Development, all of which return copies and information
 16 therein shall be subject to the same confidentiality
 17 provisions as are applicable to returns and information filed
 18 with the department pursuant to s. 213.053. Each month the
 19 department shall distribute to the Florida Commercial Space
 20 Financing Corporation all such proceeds collected and remitted
 21 to the department as shown on the returns required by this
 22 sub-subparagraph. The funds distributed to the Florida
 23 Commercial Space Financing Corporation shall be used solely
 24 for funding aerospace infrastructure as defined in this
 25 sub-subparagraph. In the event the department collects any
 26 additional amounts pursuant to this chapter with respect to
 27 any transactions for which a separate return is required by
 28 this sub-subparagraph, the proceeds shall, within 30 days
 29 following collection, be distributed by the department to the
 30 Florida Commercial Space Financing Corporation for the uses
 31 specified in this sub-subparagraph. For purposes of this

1 sub-subparagraph, "aerospace infrastructure" means land,
2 buildings and other improvements, fixtures, machinery,
3 equipment, instruments, and software that will improve the
4 state's capability to support, expand, or attract the launch,
5 construction, processing, refurbishment, or manufacturing of
6 rockets, missiles, capsules, spacecraft, satellites, satellite
7 control facilities, ground support equipment and related
8 tangible personal property, launch vehicles, modules, space
9 stations or components destined for space station operation,
10 and space flight research and development facilities,
11 instruments, and equipment, together with any engineering,
12 permitting, and other expenses directly related to such land,
13 buildings, improvements, fixtures, machinery, equipment,
14 instruments, or software. Nothing in this sub-subparagraph
15 shall be construed as affecting any dealer's liability for
16 other taxes imposed by and due pursuant to this chapter.

17 8. All other proceeds shall remain with the General
18 Revenue Fund.

19 Section 4. If section 35 of chapter 2000-260, Laws of
20 Florida, is not repealed by section 58 of said chapter,
21 effective October 1, 2001, paragraphs (b) and (e) of
22 subsection (6) of section 212.20, Florida Statutes, as amended
23 by section 35 of chapter 2000-260, Laws of Florida, are
24 amended to read:

25 212.20 Funds collected, disposition; additional powers
26 of department; operational expense; refund of taxes
27 adjudicated unconstitutionally collected.--

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

30 (b) Proceeds from discretionary sales surtaxes imposed
31 pursuant to ss. 212.054 and 212.055, except those distributed

1 under s. 212.20(6)(e)7.e., shall be reallocated to the
2 Discretionary Sales Surtax Clearing Trust Fund.

3 (e) The proceeds of all other taxes and fees imposed
4 pursuant to this chapter or remitted pursuant to s.
5 202.18(1)(b) and (2)(b) shall be distributed as follows:

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

13 2. Two-tenths of one percent shall be transferred to
14 the Solid Waste Management Trust Fund.

15 3. After the distribution under subparagraphs 1. and
16 2., 9.653 percent of the amount remitted by a sales tax dealer
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20 4. After the distribution under subparagraphs 1., 2.,
21 and 3., 0.065 percent shall be transferred to the Local
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23 distributed pursuant to s. 218.65.

24 5. For proceeds received after July 1, 2000, and after
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 7 1999-2000, no municipality shall receive less than the amount
 8 due from the Revenue Sharing Trust Fund for Municipalities and
 9 the Municipal Financial Assistance Trust Fund in state fiscal
 10 year 1999-2000. If the total proceeds to be distributed are
 11 less than the amount received in combination from the Revenue
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 13 Financial Assistance Trust Fund in state fiscal year
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 24 months. If a local or special law required that any moneys
 25 accruing to a county in fiscal year 1999-2000 under the
 26 then-existing provisions of s. 550.135 be paid directly to the
 27 district school board, special district, or a municipal
 28 government, such payment shall continue until such time that
 29 the local or special law is amended or repealed. The state
 30 covenants with holders of bonds or other instruments of
 31 indebtedness issued by local governments, special districts,

1 or district school boards prior to July 1, 2000, that it is
 2 not the intent of this subparagraph to adversely affect the
 3 rights of those holders or relieve local governments, special
 4 districts, or district school boards of the duty to meet their
 5 obligations as a result of previous pledges or assignments or
 6 trusts entered into which obligated funds received from the
 7 distribution to county governments under then-existing s.
 8 550.135. This distribution specifically is in lieu of funds
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10 b. The department shall distribute \$166,667 monthly
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 13 franchise" or a "facility for a retained professional sports
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 26 288.1162(6). However, a certified applicant is entitled to
 27 receive distributions up to the maximum amount allowable and
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 29 and improvements to the facility for the franchise without
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2 Tourism, Trade, and Economic Development to the Department of
3 Revenue that an applicant has been certified as the
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11 pursuant to s. 288.1169, and the facility is open to the
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19 Station and selling admissions to the Kennedy Space Center or
20 Cape Canaveral Air Station, or any part of either, pursuant to
21 a contract with the National Aeronautics and Space
22 Administration or pursuant to a subcontract thereto, shall
23 file returns each month in accordance with this
24 sub-subparagraph. Each such dealer shall file a separate
25 return each month which reports, separately from any other
26 sales and use taxes due pursuant to this chapter, the sale of
27 admissions to the Kennedy Space Center or Cape Canaveral Air
28 Station or any part thereof or to any event held at either
29 location, together with sales at retail of tangible personal
30 property from such fixed place of business, and the taxes
31 collected with respect to such admissions and sales. All

1 amounts due pursuant to this chapter with respect to such
 2 transactions shall be timely remitted to the department. The
 3 dealer shall simultaneously file a copy of the return with the
 4 Florida Commercial Space Financing Corporation and a copy with
 5 the director of the Office of Tourism, Trade, and Economic
 6 Development, all of which return copies and information
 7 therein shall be subject to the same confidentiality
 8 provisions as are applicable to returns and information filed
 9 with the department pursuant to s. 213.053. Each month the
 10 department shall distribute to the Florida Commercial Space
 11 Financing Corporation all such proceeds collected and remitted
 12 to the department as shown on the returns required by this
 13 sub-subparagraph. The funds distributed to the Florida
 14 Commercial Space Financing Corporation shall be used solely
 15 for funding aerospace infrastructure as defined in this
 16 sub-subparagraph. In the event the department collects any
 17 additional amounts pursuant to this chapter with respect to
 18 any transactions for which a separate return is required by
 19 this sub-subparagraph, the proceeds shall, within 30 days
 20 following collection, be distributed by the department to the
 21 Florida Commercial Space Financing Corporation for the uses
 22 specified in this sub-subparagraph. For purposes of this
 23 sub-subparagraph, "aerospace infrastructure" means land,
 24 buildings and other improvements, fixtures, machinery,
 25 equipment, instruments, and software that will improve the
 26 state's capability to support, expand, or attract the launch,
 27 construction, processing, refurbishment, or manufacturing of
 28 rockets, missiles, capsules, spacecraft, satellites, satellite
 29 control facilities, ground support equipment and related
 30 tangible personal property, launch vehicles, modules, space
 31 stations or components destined for space station operation,

1 and space flight research and development facilities,
2 instruments, and equipment, together with any engineering,
3 permitting, and other expenses directly related to such land,
4 buildings, improvements, fixtures, machinery, equipment,
5 instruments, or software. Nothing in this sub-subparagraph
6 shall be construed as affecting any dealer's liability for
7 other taxes imposed by and due pursuant to this chapter.

8 8. All other proceeds shall remain with the General
9 Revenue Fund.

10 Section 5. The Department of Revenue is authorized to
11 promulgate rules implementing the provisions of this act.

12 Section 6. This act shall take effect July 1, 2001,
13 and be applicable to taxes due on or after that date.

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