

CHAMBER ACTION

1 The Committee on Commerce recommends the following:

2
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to qualified job training organizations;
7 amending s. 212.20, F.S.; providing for distribution of
8 certain sales tax proceeds to certain job training
9 organizations under certain circumstances; providing
10 limitations; creating s. 288.1170, F.S.; providing duties
11 and responsibilities of the Agency for Workforce
12 Innovation relating to providing funding to qualified job
13 training organizations; providing a definition; providing
14 for agency certification of an organization as a qualified
15 job training organization; providing for distribution of
16 certain funds to a certified organization; specifying uses
17 of distributed funds; authorizing the Department of
18 Revenue to audit such organizations for certain purposes;
19 providing for revocation of certification under certain
20 circumstances; providing an effective date.

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

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24 Section 1. Paragraph (d) of subsection (6) of section
25 212.20, Florida Statutes, as amended by section 92 of chapter
26 2003-402, Laws of Florida, is amended to read:

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

30 (6) Distribution of all proceeds under this chapter and s.
31 202.18(1)(b) and (2)(b) shall be as follows:

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

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

41 2. Two-tenths of one percent shall be transferred to the
42 Ecosystem Management and Restoration Trust Fund to be used for
43 water quality improvement and water restoration projects.

44 3. After the distribution under subparagraphs 1. and 2.,
45 8.814 percent of the amount remitted by a sales tax dealer
46 located within a participating county pursuant to s. 218.61
47 shall be transferred into the Local Government Half-cent Sales
48 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
49 be transferred pursuant to this subparagraph to the Local
50 Government Half-cent Sales Tax Clearing Trust Fund shall be
51 reduced by 0.1 percent, and the department shall distribute this

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52 amount to the Public Employees Relations Commission Trust Fund
53 less \$5,000 each month, which shall be added to the amount
54 calculated in subparagraph 4. and distributed accordingly.

55 4. After the distribution under subparagraphs 1., 2., and
56 3., 0.095 percent shall be transferred to the Local Government
57 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
58 to s. 218.65.

59 5. After the distributions under subparagraphs 1., 2., 3.,
60 and 4., 2.0440 percent of the available proceeds pursuant to
61 this paragraph shall be transferred monthly to the Revenue
62 Sharing Trust Fund for Counties pursuant to s. 218.215.

63 6. After the distributions under subparagraphs 1., 2., 3.,
64 and 4., 1.3409 percent of the available proceeds pursuant to
65 this paragraph shall be transferred monthly to the Revenue
66 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If
67 the total revenue to be distributed pursuant to this
68 subparagraph is at least as great as the amount due from the
69 Revenue Sharing Trust Fund for Municipalities and the Municipal
70 Financial Assistance Trust Fund in state fiscal year 1999-2000,
71 no municipality shall receive less than the amount due from the
72 Revenue Sharing Trust Fund for Municipalities and the Municipal
73 Financial Assistance Trust Fund in state fiscal year 1999-2000.
74 If the total proceeds to be distributed are less than the amount
75 received in combination from the Revenue Sharing Trust Fund for
76 Municipalities and the Municipal Financial Assistance Trust Fund
77 in state fiscal year 1999-2000, each municipality shall receive
78 an amount proportionate to the amount it was due in state fiscal
79 year 1999-2000.

80 7. Of the remaining proceeds:

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

103 b. The department shall distribute \$166,667 monthly
 104 pursuant to s. 288.1162 to each applicant that has been
 105 certified as a "facility for a new professional sports
 106 franchise" or a "facility for a retained professional sports
 107 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be

108 distributed monthly by the department to each applicant that has
 109 been certified as a "facility for a retained spring training
 110 franchise" pursuant to s. 288.1162; however, not more than
 111 \$208,335 may be distributed monthly in the aggregate to all
 112 certified facilities for a retained spring training franchise.
 113 Distributions shall begin 60 days following such certification
 114 and shall continue for not more than 30 years. Nothing contained
 115 in this paragraph shall be construed to allow an applicant
 116 certified pursuant to s. 288.1162 to receive more in
 117 distributions than actually expended by the applicant for the
 118 public purposes provided for in s. 288.1162(6). However, a
 119 certified applicant is entitled to receive distributions up to
 120 the maximum amount allowable and undistributed under this
 121 section for additional renovations and improvements to the
 122 facility for the franchise without additional certification.

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

129 d. Beginning 30 days after notice by the Office of
 130 Tourism, Trade, and Economic Development to the Department of
 131 Revenue that the applicant has been certified as the
 132 International Game Fish Association World Center facility
 133 pursuant to s. 288.1169, and the facility is open to the public,
 134 \$83,333 shall be distributed monthly, for up to 168 months, to
 135 the applicant. This distribution is subject to reduction

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136 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be
137 made, after certification and before July 1, 2000.

138 e. The department shall distribute monthly to qualified
139 job training organizations certified as provided in s. 288.1170
140 an amount equal to the proceeds, as defined in paragraph (5)(a),
141 received and collected in the previous month by the department
142 under the provisions of this chapter which are generated by a
143 qualified job training organization and remitted on its sales
144 and use tax returns. The total distribution to all certified job
145 training organizations shall not exceed \$3 million annually.
146 Distributions shall begin 60 days following notification of
147 certification by the Agency for Workforce Innovation pursuant to
148 s. 288.1170 and shall continue for not more than 10 years.
149 Distributions shall be used solely to encourage and provide
150 economic development through capital construction, improvements,
151 or equipment that will result in expanded employment
152 opportunities in this state.

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

155 Section 2. Section 288.1170, Florida Statutes, is created
156 to read:

157 288.1170 Qualified job training organizations;
158 certification; duties.--

159 (1) The Agency for Workforce Innovation shall serve as the
160 state agency for screening applicants for state funding pursuant
161 to s. 212.20(6)(d)7.e.

162 (2) The Agency for Workforce Innovation shall adopt rules
163 pursuant to ss. 120.536(1) and 120.54 for the receipt and

164 processing of applications for funding pursuant to s.
 165 212.20(6)(d)7.e.

166 (3) For purposes of this section, "qualified job training
 167 organization" means an organization which:

168 (a) Has at least five physical locations in this state and
 169 is registered on or before January 1, 2004, as a corporation not
 170 for profit pursuant to chapter 617.

171 (b) Is exempt from income taxation under s. 501(c)3 of the
 172 Internal Revenue Code of 1986, as amended.

173 (c) Specializes in the retail sale of donated items.

174 (d) Provides job training and employment services to
 175 individuals with workplace disadvantages and disabilities.

176 (e) Uses a majority of its revenues for job training and
 177 placement programs and providing other critical community
 178 services.

179 (4)(a) To be eligible for funding pursuant to s.
 180 212.20(6)(d)7.e., an organization must be certified by the
 181 Agency for Workforce Innovation as meeting the criteria
 182 specified in subsection (3).

183 (b) Within 10 working days after the Agency for Workforce
 184 Innovation certifies a job training organization, the agency
 185 shall forward a copy of the certification to the Department of
 186 Revenue.

187 (c) Sixty days after an applicant has been certified by
 188 the agency, the Department of Revenue shall begin distributing
 189 proceeds to the organization pursuant to s. 212.20(6)(d)7.e.

190 (5) After a qualified job training organization is
 191 certified, the organization shall use proceeds provided pursuant

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192 | to s. 212.20(6)(d)7.e. solely to encourage and provide economic
 193 | development through capital construction, improvements, or
 194 | equipment that will result in expanded employment opportunities
 195 | in this state.

196 | (6) The Department of Revenue may audit a qualified job
 197 | training organization as provided in s. 213.34 to verify that
 198 | the distributions to the organization pursuant to this section
 199 | have been expended by the organization as required by this
 200 | section. Such audit information is subject to the
 201 | confidentiality requirements of chapter 213. If the Department
 202 | of Revenue determines that the distributions have not been
 203 | expended as required by this section, the department may pursue
 204 | recovery of such proceeds pursuant to the laws and rules
 205 | governing the assessment of taxes.

206 | (7)(a) Failure to use the proceeds as provided in this
 207 | section shall be grounds for revoking certification.

208 | (b) The Department of Revenue shall notify the Agency for
 209 | Workforce Innovation when the findings of an audit show that the
 210 | distributed proceeds to a certified job training organization do
 211 | not comply with this section.

212 | Section 3. This act shall take effect October 1, 2004.