

Bill No. CS for SB 1208

Barcode 932270

CHAMBER ACTION

Senate

House

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The Committee on Government Efficiency Appropriations
(Campbell) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsections (11) and (13) of section
201.15, Florida Statutes, are amended to read:

201.15 Distribution of taxes collected.--All taxes
collected under this chapter shall be distributed as follows
and shall be subject to the service charge imposed in s.
215.20(1), except that such service charge shall not be levied
against any portion of taxes pledged to debt service on bonds
to the extent that the amount of the service charge is
required to pay any amounts relating to the bonds:

(11) From the moneys specified in paragraphs (1)(e)
~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the
General Revenue Fund, \$30 million shall be paid into the State
Treasury to the credit of the Ecosystem Management and
Restoration Trust Fund in fiscal year 2000-2001 and each

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1 fiscal year thereafter, to be used for the preservation and
 2 repair of the state's beaches as provided in ss.
 3 161.091-161.212, ~~and~~ \$2 million shall be paid into the State
 4 Treasury to the credit of the Marine Resources Conservation
 5 Trust Fund to be used for marine mammal care as provided in s.
 6 370.0603(3), and \$300,000 shall be paid into the State
 7 Treasury to the credit of the General Inspection Trust Fund in
 8 fiscal year 2006-2007 and each fiscal year thereafter, to be
 9 used to fund oyster management and restoration programs as
 10 provided in s. 370.07(3).

11 (13) The distribution of proceeds deposited into the
 12 Water Management Lands Trust Fund and the Conservation and
 13 Recreation Lands Trust Fund, pursuant to subsections (4) and
 14 (5), shall not be used for land acquisition, but may be used
 15 for preacquisition costs associated with land purchases. The
 16 Legislature intends that the Florida Forever program supplant
 17 the acquisition programs formerly authorized under ss. 259.032
 18 and 373.59. ~~Prior to the 2005 Regular Session of the~~
 19 ~~Legislature, the Acquisition and Restoration Council shall~~
 20 ~~review and make recommendations to the Legislature concerning~~
 21 ~~the need to repeal this provision. Based on these~~
 22 ~~recommendations, the Legislature shall review the need to~~
 23 ~~repeal this provision during the 2005 Regular Session.~~

24 Section 2. Effective July 1, 2007, subsections (11)
 25 and (13) of section 201.15, Florida Statutes, as amended by
 26 section 1 of chapter 2005-92, Laws of Florida, are amended to
 27 read:

28 201.15 Distribution of taxes collected.--All taxes
 29 collected under this chapter shall be distributed as follows
 30 and shall be subject to the service charge imposed in s.
 31 215.20(1), except that such service charge shall not be levied

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1 against any portion of taxes pledged to debt service on bonds
2 to the extent that the amount of the service charge is
3 required to pay any amounts relating to the bonds:

4 (11) From the moneys specified in paragraphs(1)(e)
5 ~~(1)(d)~~ and (2)(a) and prior to deposit of any moneys into the
6 General Revenue Fund, \$30 million shall be paid into the State
7 Treasury to the credit of the Ecosystem Management and
8 Restoration Trust Fund in fiscal year 2000-2001 and each
9 fiscal year thereafter, to be used for the preservation and
10 repair of the state's beaches as provided in ss.

11 161.091-161.212, ~~and~~ \$2 million shall be paid into the State
12 Treasury to the credit of the Marine Resources Conservation
13 Trust Fund to be used for marine mammal care as provided in s.
14 370.0603(3), and \$300,000 shall be paid into the State
15 Treasury to the credit of the General Inspection Trust Fund in
16 fiscal year 2006-2007 and each fiscal year thereafter, to be
17 used to fund oyster management and restoration programs as
18 provided in s. 370.07(3).

19 (13) The distribution of proceeds deposited into the
20 Water Management Lands Trust Fund and the Conservation and
21 Recreation Lands Trust Fund, pursuant to subsections (4) and
22 (5), shall not be used for land acquisition, but may be used
23 for preacquisition costs associated with land purchases. The
24 Legislature intends that the Florida Forever program supplant
25 the acquisition programs formerly authorized under ss. 259.032
26 and 373.59. ~~Prior to the 2005 Regular Session of the~~
27 ~~Legislature, the Acquisition and Restoration Council shall~~
28 ~~review and make recommendations to the Legislature concerning~~
29 ~~the need to repeal this provision. Based on these~~
30 ~~recommendations, the Legislature shall review the need to~~
31 ~~repeal this provision during the 2005 Regular Session.~~

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1 Section 3. Subsection (3) of section 370.07, Florida
2 Statutes, is amended to read:

3 370.07 Wholesale and retail saltwater products
4 dealers; regulation.--

5 (3) OYSTER MANAGEMENT AND RESTORATION PROGRAMS
6 ~~APALACHICOLA BAY OYSTER SURCHARGE.--~~

7 ~~(a) For purposes of this section, "bag" means an~~
8 ~~amount of oysters with shells weighing approximately 60~~
9 ~~pounds.~~

10 ~~(b) Effective October 1, 1989, there shall be assessed~~
11 ~~a surcharge of 50 cents on each bag of oysters to be paid by~~
12 ~~the wholesale dealer first receiving, using, or selling the~~
13 ~~oysters after harvesting from the waters of Apalachicola Bay.~~

14 ~~(c)1. Each wholesale dealer shall certify, on such~~
15 ~~forms as may be prescribed by the Department of Revenue, to~~
16 ~~any subsequent purchasing wholesale dealer or other purchaser~~
17 ~~that the surcharge imposed by this subsection has been paid or~~
18 ~~will be paid by such wholesale dealer first receiving the~~
19 ~~oysters.~~

20 ~~2. In the case where the harvester is also the~~
21 ~~wholesale dealer, such wholesale dealer shall maintain~~
22 ~~documentation, on forms as may be prescribed by the Department~~
23 ~~of Revenue, adequate to establish that the surcharge has been~~
24 ~~paid or will be paid by such wholesale dealer.~~

25 ~~3. In such case where the wholesale dealer is also the~~
26 ~~retail dealer under paragraph (1)(b), such wholesale dealer~~
27 ~~shall maintain documentation, on forms as may be prescribed by~~
28 ~~the Department of Revenue, adequate to establish that the~~
29 ~~surcharge has been paid or will be paid by such wholesale~~
30 ~~dealer.~~

31 ~~(d) Except for the collection allowance pursuant to s.~~

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1 ~~212.12 and estimated tax filing requirements pursuant to s.~~
2 ~~212.11, the same duties and privileges imposed by chapter 212~~
3 ~~upon dealers of tangible personal property respecting the~~
4 ~~remission of the surcharge, the making of returns, penalties~~
5 ~~and interest, the keeping of books, records and accounts, and~~
6 ~~the compliance with the rules of the Department of Revenue in~~
7 ~~the administration of chapter 212 shall apply and be binding~~
8 ~~upon all wholesale dealers who are subject to the surcharge~~
9 ~~imposed by this subsection.~~

10 ~~(e) The Department of Revenue shall keep records~~
11 ~~showing the amount of the surcharge collected.~~

12 ~~(f) The Department of Revenue shall collect the~~
13 ~~surcharge for transfer into the General Inspection Trust Fund~~
14 ~~of the Department of Agriculture and Consumer Services.~~

15 ~~(g) The Department of Revenue is empowered to~~
16 ~~promulgate rules, establish audit procedures for the audit of~~
17 ~~wholesale dealers, assess for delinquency, and prescribe and~~
18 ~~publish such forms as may be necessary to effectuate the~~
19 ~~provisions of this subsection.~~

20 ~~(h) Annually, the Department of Agriculture and~~
21 ~~Consumer Services and the Fish and Wildlife Conservation~~
22 ~~Commission shall furnish the Department of Revenue with a~~
23 ~~current list of wholesale dealers in the state.~~

24 ~~(i) Collections received by the Department of Revenue~~
25 ~~from the surcharge shall be transferred quarterly to the~~
26 ~~General Inspection Trust Fund of the Department of Agriculture~~
27 ~~and Consumer Services, less the costs of administration.~~

28 ~~(j) The executive director of the Department of~~
29 ~~Revenue is hereby authorized to adopt emergency rules pursuant~~
30 ~~to s. 120.54(4) for purposes of implementing this subsection.~~

31 ~~Notwithstanding any other provisions of law, such emergency~~

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1 ~~rules shall remain effective for 6 months from the date of~~
2 ~~adoption. Other rules of the Department of Revenue related to~~
3 ~~and in furtherance of the orderly implementation of this~~
4 ~~subsection shall not be subject to a s. 120.56(2) rule~~
5 ~~challenge or a s. 120.54(3)(c)2. drawout proceeding but, once~~
6 ~~adopted, shall be subject to a s. 120.56(3) invalidity~~
7 ~~challenge. Such rules shall be adopted by the Governor and~~
8 ~~Cabinet and shall become effective upon filing with the~~
9 ~~Department of State, notwithstanding the provisions of s.~~
10 ~~120.54(3)(e)6.~~

11 ~~(*)~~ The Department of Agriculture and Consumer
12 Services shall use or distribute funds paid into the State
13 Treasury to the credit of the General Inspection Trust Fund
14 pursuant to s. 201.15(11) generated by this surcharge, less
15 reasonable costs of ~~collection and~~ administration, to fund the
16 following oyster management and restoration programs in
17 Apalachicola Bay and other oyster harvest areas in the state:

18 ~~(a)1.~~ The relaying and transplanting of live oysters.

19 ~~(b)2.~~ Shell planting to construct or rehabilitate
20 oyster bars.

21 ~~(c)3.~~ Education programs for licensed oyster
22 harvesters on oyster biology, aquaculture, boating and water
23 safety, sanitation, resource conservation, small business
24 management, and other relevant subjects.

25 ~~(d)4.~~ Research directed toward the enhancement of
26 oyster production in the bay and the water management needs of
27 the bay.

28 Section 4. Section 213.05, Florida Statutes, is
29 amended to read:

30 213.05 Department of Revenue; control and
31 administration of revenue laws.--The Department of Revenue

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1 shall have only those responsibilities for ad valorem taxation
2 specified to the department in chapter 192, taxation, general
3 provisions; chapter 193, assessments; chapter 194,
4 administrative and judicial review of property taxes; chapter
5 195, property assessment administration and finance; chapter
6 196, exemption; chapter 197, tax collections, sales, and
7 liens; chapter 199, intangible personal property taxes; and
8 chapter 200, determination of millage. The Department of
9 Revenue shall have the responsibility of regulating,
10 controlling, and administering all revenue laws and performing
11 all duties as provided in s. 125.0104, the Local Option
12 Tourist Development Act; s. 125.0108, tourist impact tax;
13 chapter 198, estate taxes; chapter 201, excise tax on
14 documents; chapter 202, communications services tax; chapter
15 203, gross receipts taxes; chapter 206, motor and other fuel
16 taxes; chapter 211, tax on production of oil and gas and
17 severance of solid minerals; chapter 212, tax on sales, use,
18 and other transactions; chapter 220, income tax code; chapter
19 221, emergency excise tax; ss. 336.021 and 336.025, taxes on
20 motor fuel and special fuel; ~~s. 370.07(3), Apalachicola Bay~~
21 ~~oyster surcharge~~; s. 376.11, pollutant spill prevention and
22 control; s. 403.718, waste tire fees; s. 403.7185, lead-acid
23 battery fees; s. 538.09, registration of secondhand dealers;
24 s. 538.25, registration of secondary metals recyclers; s.
25 624.4621, group self-insurer's fund premium tax; s. 624.5091,
26 retaliatory tax; s. 624.475, commercial self-insurance fund
27 premium tax; ss. 624.509-624.511, insurance code:
28 administration and general provisions; s. 624.515, State Fire
29 Marshal regulatory assessment; s. 627.357, medical malpractice
30 self-insurance premium tax; s. 629.5011, reciprocal insurers
31 premium tax; and s. 681.117, motor vehicle warranty

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1 enforcement.

2 Section 5. On the effective date of this act, the
3 Department of Revenue shall cease all efforts to collect any
4 uncollected revenues due or payable pursuant to the
5 50-cent-per-bag surcharge that is abolished by this act.

6 Section 6. Except as otherwise expressly provided in
7 this act, this act shall take effect upon becoming a law.

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

11 And the title is amended as follows:

12 Delete everything before the enacting clause

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14 and insert:

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A bill to be entitled

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An act relating to funding for oyster

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management and restoration programs in

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Apalachicola Bay and other areas; amending s.

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201.15, F.S.; requiring that certain revenues

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from the excise tax on documents be used for

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oyster management and restoration programs in

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Apalachicola Bay and other areas; amending s.

23

370.07, F.S.; abolishing a surcharge upon

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oysters harvested from Apalachicola Bay;

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deleting certain requirements related to the

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surcharge; providing for the use of moneys from

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the General Inspection Trust Fund for oyster

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management and restoration programs in

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Apalachicola Bay and other areas; amending s.

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213.05, F.S., to conform; prohibiting the

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Department of Revenue from collecting

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1 uncollected moneys payable from the surcharge;
2 providing effective dates.

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