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## CHAMBER ACTION

<u>Senate</u> <u>House</u>

Representative(s) Randolph offered the following:

## Amendment (with title amendment)

Remove line 263, and insert:

Section 7. Effective July 1, 2012, paragraph (d) of subsection (6) of section 212.20, Florida Statutes, as amended by this act, is amended to read:

- 212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.--
- (6) Distribution of all proceeds under this chapter and s. 202.18(1)(b) and (2)(b) shall be as follows:
- (d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

- 1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.
- 2. Two-tenths of one percent shall be transferred to the Ecosystem Management and Restoration Trust Fund to be used for water quality improvement and water restoration projects.
- 3.2. After the distribution under <u>subparagraphs</u> subparagraph 1. and 2., 8.814 8.7955 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred pursuant to this subparagraph to the Local Government Half-cent Sales Tax Clearing Trust Fund shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 4.3. and distributed accordingly.
- 4.3. After the distribution under subparagraphs 1., 2., and 3.2., 0.095 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.
- $\underline{5.4.}$  After the distributions under subparagraphs 1.,  $\underline{2.,}$  3.2., and  $\underline{4.3.}$ ,  $\underline{2.0440}$   $\underline{2.0390}$  percent of the available proceeds

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pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

6.5. After the distributions under subparagraphs 1., 2., 3.2., and 4.3., 1.3409 1.3379 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

7.6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the 526323

then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment shall continue until such time that the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards prior to July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 prior to July 1, 2000.

b. The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant that has been certified as a "facility for a new professional sports franchise" or a "facility for a retained professional sports franchise" pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring training franchise" pursuant to s. 288.1162; however, not more than \$416,670 may be distributed monthly in the aggregate to all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such certification and shall continue for not more than 30 years. Nothing contained in this paragraph shall be construed to allow an applicant 526323

certified pursuant to s. 288.1162 to receive more in distributions than actually expended by the applicant for the public purposes provided for in s. 288.1162(6).

- c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.
- d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.
- 8.7. All other proceeds shall remain with the General Revenue Fund.
- Section 8. Effective July 1, 2012, paragraph (a) of subsection (5) of section 11.45, Florida Statutes, as amended by this act, is amended to read:
  - 11.45 Definitions; duties; authorities; reports; rules.--
  - (5) PETITION FOR AN AUDIT BY THE AUDITOR GENERAL. --
- (a) The Legislative Auditing Committee shall direct the Auditor General to make an audit of any municipality whenever petitioned to do so by at least 20 percent of the registered 526323

127 electors in the last general election of that municipality 128 pursuant to this subsection. The supervisor of elections of the county in which the municipality is located shall certify 129 whether or not the petition contains the signatures of at least 130 20 percent of the registered electors of the municipality. After 131 the completion of the audit, the Auditor General shall determine 132 whether the municipality has the fiscal resources necessary to 133 pay the cost of the audit. The municipality shall pay the cost 134 135 of the audit within 90 days after the Auditor General's 136 determination that the municipality has the available resources. If the municipality fails to pay the cost of the audit, the 137 Department of Revenue shall, upon certification of the Auditor 138 139 General, withhold from that portion of the distribution pursuant to s. 212.20(6)(d)6.5 which is distributable to such 140 141 municipality, a sum sufficient to pay the cost of the audit and 142 shall deposit that sum into the General Revenue Fund of the 143 state.

Section 9. Effective July 1, 2012, paragraph (b) of subsection (2) of section 202.18, Florida Statutes, as amended by this act, is amended to read:

- 202.18 Allocation and disposition of tax proceeds.--The proceeds of the communications services taxes remitted under this chapter shall be treated as follows:
- (2) The proceeds of the taxes remitted under s. 202.12(1)(b) shall be divided as follows:
- (b) Sixty-three percent of the remainder shall be
  allocated to the state and distributed pursuant to s. 212.20(6),
  except that the proceeds allocated pursuant to s.

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155 212.20(6)(d) 3.2. shall be prorated to the participating counties 156 in the same proportion as that month's collection of the taxes 157 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

Section 10. Effective July 1, 2012, subsection (3) of section 218.245, Florida Statutes, as amended by this act, is amended to read:

218.245 Revenue sharing; apportionment. --

(3) Revenues attributed to the increase in distribution to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 212.20(6)(d)6.<del>5.</del> from 1.0715 percent to 1.3409 percent provided in chapter 2003-402, Laws of Florida, shall be distributed to each eliqible municipality and any unit of local government which is consolidated as provided by s. 9, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968 revised constitution, as follows: each eliqible local government's allocation shall be based on the amount it received from the half-cent sales tax under s. 218.61 in the prior state fiscal year divided by the total receipts under s. 218.61 in the prior state fiscal year for all eligible local governments; provided, however, for the purpose of calculating this distribution, the amount received from the half-cent sales tax under s. 218.61 in the prior state fiscal year by a unit of local government which is consolidated as provided by s. 9, Art. VIII of the State Constitution of 1885, as amended, and as preserved by s. 6(e), Art. VIII, of the Constitution as revised in 1968, shall be reduced by 50 percent for such local government and for the total receipts. For eligible municipalities that began participating in the allocation of 526323 4/10/2007 1:37:04 PM

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half-cent sales tax under s. 218.61 in the previous state fiscal year, their annual receipts shall be calculated by dividing their actual receipts by the number of months they participated, and the result multiplied by 12.

Section 11. Effective July 1, 2012, subsections (5), (6), and (7) of section 218.65, Florida Statutes, as amended by this act, are amended to read:

218.65 Emergency distribution.--

- (5) At the beginning of each fiscal year, the Department of Revenue shall calculate a base allocation for each eligible county equal to the difference between the current per capita limitation times the county's population, minus prior year ordinary distributions to the county pursuant to ss. 212.20(6)(d)3.2., 218.61, and 218.62. If moneys deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)4.3., excluding moneys appropriated for supplemental distributions pursuant to subsection (8), for the current year are less than or equal to the sum of the base allocations, each eliqible county shall receive a share of the appropriated amount proportional to its base allocation. If the deposited amount exceeds the sum of the base allocations, each county shall receive its base allocation, and the excess appropriated amount, less any amounts distributed under subsection (6), shall be distributed equally on a per capita basis among the eligible counties.
- (6) If moneys deposited in the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s.  $212.20(6)(d)\frac{4.3.}{2.20}$  exceed the amount necessary to provide the base allocation to 526323

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each eligible county, the moneys in the trust fund may be used to provide a transitional distribution, as specified in this subsection, to certain counties whose population has increased. The transitional distribution shall be made available to each county that qualified for a distribution under subsection (2) in the prior year but does not, because of the requirements of paragraph (2)(a), qualify for a distribution in the current year. Beginning on July 1 of the year following the year in which the county no longer qualifies for a distribution under subsection (2), the county shall receive two-thirds of the amount received in the prior year, and beginning July 1 of the second year following the year in which the county no longer qualifies for a distribution under subsection (2), the county shall receive one-third of the amount it received in the last year it qualified for the distribution under subsection (2). If insufficient moneys are available in the Local Government Halfcent Sales Tax Clearing Trust Fund to fully provide such a transitional distribution to each county that meets the eliqibility criteria in this section, each eliqible county shall receive a share of the available moneys proportional to the amount it would have received had moneys been sufficient to fully provide such a transitional distribution to each eligible county.

(7) There is hereby annually appropriated from the Local Government Half-cent Sales Tax Clearing Trust Fund the distribution provided in s. 212.20(6)(d)3.4. to be used for emergency and supplemental distributions pursuant to this section.

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Section 12. Effective July 1, 2012, subsection (6) of section 288.1169, Florida Statutes, as amended by this act, is amended to read:

288.1169 International Game Fish Association World Center facility.--

The Department of Commerce must recertify every 10 years that the facility is open, that the International Game Fish Association World Center continues to be the only international administrative headquarters, fishing museum, and Hall of Fame in the United States recognized by the International Game Fish Association, and that the project is meeting the minimum projections for attendance or sales tax revenues as required at the time of original certification. If the facility is not recertified during this 10-year review as meeting the minimum projections, then funding will be abated until certification criteria are met. If the project fails to generate \$1 million of annual revenues pursuant to paragraph (2) (e), the distribution of revenues pursuant to s. 212.20(6)(d)7.6-d. shall be reduced to an amount equal to \$83,333 multiplied by a fraction, the numerator of which is the actual revenues generated and the denominator of which is \$1 million. Such reduction shall remain in effect until revenues generated by the project in a 12-month period equal or exceed \$1 million.

Section 13. Except as expressly provided otherwise by this act, this act shall take effect July 1, 2007.

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## (LATE FILED)

HOUSE AMENDMENT

Bill No. CS/HB 7061

Amendment No.

267	Remove line 7 and insert:
268	references; providing for future reversion of such provisions
269	providing effective dates.