

Senate Bill No. 932

An act relating to the tax on sales, use, and other transactions; repealing s. 212.18(5), F.S., which imposes an additional annual registration fee on dealers who have taxable sales or purchases of \$30,000 or more, and s. 212.20(6)(d), F.S., which provides for deposit of the proceeds of such fees in the Solid Waste Management Trust Fund; amending ss. 212.20, 218.65, and 288.1169, F.S.; for the sole purpose of conforming cross-references; providing an effective date.

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

Section 1. Subsection (5) of section 212.18, Florida Statutes, is repealed.

Section 2. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is repealed, and subsection (1) of that section is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(1) The department shall pay over to the Treasurer of the state all funds received and collected by it under the provisions of this chapter, to be credited to the account of the General Revenue Fund of the state, ~~except the proceeds of the fee imposed pursuant to s. 212.18(5).~~

Section 3. Subsections (5) and (6) of section 218.65, Florida Statutes, 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)(e)(~~f~~)3., 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)(e)(~~f~~)4., excluding moneys appropriated for supplemental distributions pursuant to subsection (7), for the current year are less than or equal to the sum of the base allocations, each eligible 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 shall be distributed equally on a per capita basis among the eligible counties.

(6) There is hereby annually appropriated from the Local Government Half-cent Sales Tax Clearing Trust Fund the distribution provided in s. 212.20(6)(e)(~~f~~)4. to be used for emergency and supplemental distributions pursuant to this section.

Section 4. Subsection (6) of section 288.1169, Florida Statutes, is amended to read:

288.1169 International Game Fish Association World Center facility; department duties.—

(6) 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)(e)~~(f)~~5.c. 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 5. This act shall take effect upon becoming a law.

Approved by the Governor June 5, 2000.

Filed in Office Secretary of State June 5, 2000.