

Committee Substitute for House Bill No. 411

An act relating to tax on sales, use, and other transactions; amending s. 212.06, F.S.; increasing the exemption from the indexed tax on manufactured asphalt that applies to manufactured asphalt used for any state or local government public works project; specifying that the exemption includes federal public works projects; providing intent; amending s. 212.08, F.S.; providing an exemption for railroad roadway materials used in the construction, repair, or maintenance of railways; amending s. 212.20, F.S.; providing a lump sum payment to the International Game Fish Association World Center; reducing the maximum number of monthly distributions to account for the lump sum payment; providing an effective date.

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

Section 1. Paragraph (c) of subsection (1) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(1)

(c)1. Notwithstanding the provisions of paragraph (b), the use tax on asphalt manufactured for one's own use shall be calculated with respect to paragraph (b) only upon the cost of materials which become a component part or which are an ingredient of the finished asphalt and upon the cost of the transportation of such components and ingredients. In addition, an indexed tax of 38 cents per ton of such manufactured asphalt shall be due at the same time and in the same manner as taxes due pursuant to paragraph (b). Beginning July 1, 1989, the indexed tax shall be adjusted each July 1 to an amount, rounded to the nearest cent, equal to the product of 38 cents multiplied by a fraction, the numerator of which is the annual average of the "materials and components for construction" series of the producer price index, as calculated and published by the United States Department of Labor, Bureau of Statistics, for the previous calendar year, and the denominator of which is the annual average of said series for calendar year 1988.

2.a. Beginning July 1, 1999, the indexed tax imposed by this paragraph on shall not apply to manufactured asphalt which is used for any federal, state, or local government public works project shall be reduced by. Beginning July 1, 1999, 20 percent of such amount is exempt.

b. Beginning July 1, 2000, the indexed tax imposed by this paragraph on manufactured asphalt which is used for any federal, state, or local government public works project shall be reduced by 40 percent.

Section 2. It is the intent of the Legislature that the amendment including federal public works projects in the scope of the partial exemption in s.

212.06(1)(c), Florida Statutes, is remedial in nature and merely clarifies existing law.

Section 3. Paragraph (ggg) is added to subsection (7) of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.—

(ggg) Railroad roadway materials.—Also exempt from the tax imposed by this chapter are railroad roadway materials used in the construction, repair, or maintenance of railways. Railroad roadway materials shall include rails, ties, ballasts, communication equipment, signal equipment, power transmission equipment, and any other track materials.

Exemptions provided to any entity by this subsection shall not inure to any transaction otherwise taxable under this chapter when payment is made by a representative or employee of such entity by any means, including, but not limited to, cash, check, or credit card even when that representative or employee is subsequently reimbursed by such entity.

Section 4. Paragraph (f) of subsection (6) of section 212.20, Florida Statutes, 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 shall be as follows:

(f) The proceeds of all other taxes and fees imposed pursuant to this chapter 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 shall be deposited in monthly installments into the General Revenue Fund.

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

3. After the distribution under subparagraphs 1. and 2., 9.653 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.

4. After the distribution under subparagraphs 1., 2., and 3., 0.054 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

5. Of the remaining proceeds:

a. Beginning July 1, 1992, \$166,667 shall be distributed monthly by the department 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 and \$41,667 shall be distributed monthly by the department to each applicant that has been certified as a "new spring training franchise facility" pursuant to s. 288.1162. Distributions shall begin 60 days following such certification and shall continue for 30 years. Nothing contained herein shall be construed to allow an applicant 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(7). However, a certified applicant shall receive distributions up to the maximum amount allowable and undistributed under this section for additional renovations and improvements to the facility for the franchise without additional certification.

b. 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.

c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development ~~Department of Commerce~~ 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~~ 180 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.

6. All other proceeds shall remain with the General Revenue Fund.

Section 5. This act shall take effect July 1, 2000.

Approved by the Governor June 16, 2000.

Filed in Office Secretary of State June 16, 2000.