

Committee Substitute for House Bill No. 389

An act relating to taxes on the severance of solid minerals; amending s. 211.31, F.S.; increasing the amount of funds credited to the Minerals Trust Fund from severance taxes that remains in the trust fund at the end of the fiscal year; amending s. 211.3103, F.S.; revising the distribution of the revenues from the tax on the severance of phosphate rock under specified circumstances; repealing s. 211.3103(9), F.S., which requires that when a county accepts a donation of real or other property from a producer the amount of the proceeds of said tax returned to that county be reduced by the value of the donation; amending s. 378.036, F.S.; revising requirements relating to a list identifying certain nonmandatory lands developed by the Department of Environmental Protection and the Fish and Wildlife Conservation Commission and purposes for which lands may be acquired with funds from the Nonmandatory Land Reclamation Trust Fund; providing an effective date.

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

Section 1. Subsection (5) of section 211.31, Florida Statutes, is amended to read:

211.31 Levy of tax on severance of certain solid minerals; rate, basis, and distribution of tax.—

(5) The purpose of the Minerals Trust Fund is to receive designated taxes on severance of minerals to fund the administrative costs of programs of this state established to reclaim those lands disturbed by the severance of minerals; to fund the geological survey of the state; to fund the regulation of oil and gas exploration and production; to serve as a repository for funds allocated pursuant to ss. 377.24(1), 377.2408(1), 377.2425(1)(b), 377.247, and 377.41 that will enable the Department of Environmental Protection to respond without delay to incidents that affect safety or threaten to cause environmental damage or contamination as a result of incidents involving petroleum exploration and production activities; and to make available immediately to such department funds sufficient to correct violations such as an operator's failure to adequately plug, abandon, or restore production sites or other test sites and facilities after operations cease, if the permittee or operator does not correct the violation within a reasonable time. ~~In fiscal year 1995-1996, any funds credited to the Minerals Trust Fund from severance taxes in excess of 115 percent of the legislative appropriation from the Minerals Trust Fund for that year shall be transferred to the General Revenue Fund on June 30, 1996. In fiscal year 1996-1997, any funds credited to the Minerals Trust Fund from severance taxes in excess of 125 percent of the legislative appropriation from the Minerals Trust Fund for that year shall be transferred to the General Revenue Fund on June 30, 1997. On June 30 of each subsequent fiscal year, beginning with fiscal year 2000-2001, of any funds credited to the Minerals Trust Fund from severance taxes in excess of 150 125 percent of the legislative appropriation from the Minerals~~

Trust Fund, 50 percent of the excess shall be transferred to the General Revenue Fund and 50 percent of the excess shall be transferred to the Nonmandatory Land Reclamation Trust Fund.

Section 2. Subsection (9) of section 211.3103, Florida Statutes, is repealed, and subsection (4) of said section is amended to read:

211.3103 Levy of tax on severance of phosphate rock; rate, basis, and distribution of tax.—

(4) If the base rate is reduced pursuant to paragraph (5)(c), then the proceeds of the tax shall be paid into the State Treasury as follows:

(a) The first \$10 million in revenue collected from the tax during each fiscal year shall be paid to the credit of the Conservation and Recreation Lands Trust Fund.

(b) The remaining revenues collected from the tax during that fiscal year, after the required payment under paragraph (a), shall be paid into the State Treasury as follows:

1. To the credit of the General Revenue Fund of the state, 55.15 ~~72.5~~ percent.

2. To the credit of the Phosphate Research Trust Fund in the Department of Education, Division of Universities, 12.5 ~~10~~ percent.

3. For payment to counties in proportion to the number of tons of phosphate rock produced from a phosphate rock matrix located within such political boundary, 18 ~~10~~ percent. The department shall distribute this portion of the proceeds based on production information reported by producers on the most recent annual returns filed prior to the beginning of the fiscal year. Any such proceeds received by a county shall be used only for phosphate-related expenses.

4. To the credit of the Minerals Trust Fund, 14.35 ~~7.5~~ percent.

Section 3. Subsections (1) and (5) of section 378.036, Florida Statutes, are amended to read:

378.036 Land acquisitions financed by Nonmandatory Land Reclamation Trust Fund moneys.—

(1) After July 1, 1986, moneys paid into the Nonmandatory Land Reclamation Trust Fund may be used by the department:

(a) For acquisition of those lands identified pursuant to subsection (5) for hunting, fishing, ~~or other outdoor recreational purposes or~~ wildlife habitat restoration, ~~or other outdoor recreational purposes, including the construction of trails,~~ provided such land acquisition is consistent with this section; or

(b) For acquisition and reclamation of those lands which will serve the public interest because of the exceptional need to accomplish the particular

reclamation and restoration if the owner is unable or unwilling to restore or reclaim the land in accordance with the master reclamation plan.

(5) By July 1, 1986, the department, in cooperation with the Fish and Wildlife Conservation Commission, shall develop a list identifying those nonmandatory lands which have been or may be naturally reclaimed or ~~and~~ which the state may seek to acquire through purchase or donation for hunting, fishing, ~~or other outdoor recreational purposes or for wildlife habitat restoration, or other outdoor recreational purposes, including the construction of trails.~~ The list shall separately indicate which of the nonmandatory lands are eligible lands.

Section 4. This act shall take effect July 1, 2000.

Approved by the Governor June 2, 2000.

Filed in Office Secretary of State June 2, 2000.