

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the General Government Appropriations Committee

BILL: CS/SB 1750

INTRODUCER: General Government Appropriations Committee

SUBJECT: Disposition of Tax Revenues

DATE: April 1, 2009 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Pigott	DeLoach	GA	Fav/CS
2.			GO	
3.			WPSC	
4.			RC	
5.				
6.				

Please see Section VIII. for Additional Information:

- | | | |
|------------------------------|-------------------------------------|---|
| A. COMMITTEE SUBSTITUTE..... | <input checked="" type="checkbox"/> | Statement of Substantial Changes |
| B. AMENDMENTS..... | <input type="checkbox"/> | Technical amendments were recommended |
| | <input type="checkbox"/> | Amendments were recommended |
| | <input type="checkbox"/> | Significant amendments were recommended |

I. Summary:

This bill redirects to the General Revenue Fund 50 percent of the sales tax revenue that is currently distributed to the Ecosystem Management and Restoration Trust Fund, within the Department of Environmental Protection, pursuant to s. 212.20(6)(d)2, F.S.

The bill reduces the sales tax revenue distributed to the Ecosystem Management and Restoration Trust Fund by \$17.9 million and increases General Revenue by the same amount.

The provisions in the bill expire July 1, 2014.

This bill substantially amends section 212.20(6), Florida Statutes.

II. Present Situation:

Section 403.1651, F.S., creates and provides the purposes for the Ecosystem Management and Restoration Trust Fund. The trust fund provides for planning and implementing programs for the management and restoration of ecosystems, such as beach restoration, solid waste management,

and water quality. The major sources of revenue for the fund include penalties and judgments for actions violating ch. 373, F.S., sales tax revenue, and documentary stamp tax revenue.

Section 212.20(6), F.S., provides for 0.2 percent of proceeds from certain taxes and fees to be distributed to the Ecosystem Management and Restoration Trust Fund for water quality improvement and water restoration projects.

III. Effect of Proposed Changes:

Section 1 amends s. 212.20 (6), F.S., to redirect to the General Revenue Fund 50 percent of the 0.2 percent sales tax revenue that is currently distributed to the Ecosystem Management and Restoration Trust Fund. The bill reduces funds to the Ecosystem Management and Restoration Trust Fund by \$17.9 million and increases General Revenue by the same amount in Fiscal Year 2009-2010, less the general revenue service charge of seven percent imposed pursuant to s.215.20, F.S., and 0.3 percent pursuant to 215.20(3).

Section 2 provides that the amendments to s. 212.20 (6), F.S., made by this bill expire July 1, 2014, and the subsection shall revert to current law on that date.

Section 3 provides an effective date of July 1, 2009.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The bill reduces the amount of funds distributed to the Ecosystem Management and Restoration Trust Fund for water quality improvement and water restoration projects by

approximately \$ 17.9 million and increases the distribution to the General Revenue Fund by the same amount.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by General Government Appropriations on April 1, 2009:

This committee substitute redirects to the General Revenue Fund 50 percent of the 0.2 percent sales tax revenue that is currently distributed to the Ecosystem Management and Restoration Trust Fund. The bill reduces the amount of funds distributed to the Ecosystem Management and Restoration Trust Fund for water quality improvement and water restoration projects by approximately \$ 17.9 million and increases the distribution to the General Revenue Fund by the same amount. The provisions in the bill expire July 1, 2014.

- B. **Amendments:**

None.