STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-10, FLORIDA ADMINISTRATIVE CODE

STATE REVENUE SHARING

AMENDING RULES 12-10.006 AND 12-10.008

REPEALING RULE 12-10.009

12-10.006 Distribution to Units of Local Government. After the calculation of the apportionment factor as specified in Section 218.245, F.S., all receipts available are to be distributed according to the following procedures:

- (1) The apportionment factor for each eligible unit of local government is applied to the <u>D</u>department's estimate of all receipts available to determine each unit's entitlement from the respective trust fund.
- (2) Revenue shared with eligible units or ineligible units of local government <u>is</u> shall be adjusted so that no eligible unit or ineligible unit <u>receives</u> shall receive less funds than its guaranteed entitlement or minimum entitlement, respectively.
- (3) After making the adjustment as required by subsection (2) above, the sum of the guaranteed and minimum entitlements is subtracted from the estimate of all receipts available. The remaining funds are shall be distributed according to a pro rata basis determined by the ratio of total dollars of all eligible units whose entitlements exceed their guaranteed entitlements, to the total receipts remaining after subtracting the sum of the guaranteed and minimum entitlements.
- (4) The portion of revenue sharing funds which would otherwise be distributed to a unit of local government which has not properly certified compliance with, or has otherwise failed to meet the requirements of Section 200.065, F.S., shall be deposited in the General Revenue Fund for that fiscal year.

 Rulemaking Authority 218.26(1) FS. Law Implemented 218.21(9), (10), 218.215, 218.23(6), (7), 218.245(1), (2) 218.25, 218.26 FS. History—New 3-8-82, Amended 7-8-82, Formerly 12-10.06, Amended 11-1-98,

12-10.008 <u>Apportionment for Municipalities Located in More Than One County Administration</u>. <u>The apportionment factor for a municipality whose area is coincident with the area of more than one county is calculated as follows:</u>

- (1) The department will receive funds pursuant to Section 206.605(1) (8th cent motor fuel), Section 210.20(2) (eigarette tax), and Section 199.292(3), F.S. (intangible tax); and deposit same to the respective revenue sharing trust funds. Based upon the estimated funds available and the calculation of the apportionment factors, the department will establish a schedule of equal monthly payments to be made by the 25th day of each month.
- (2) The department shall compute the apportionment factors based upon information submitted and certified to the department prior to June 1 preceding the beginning of the state fiscal year. The apportionment factors will remain in effect for that fiscal year, except in case of error, or where a special act of the Legislature authorizes participation for a new municipality during the fiscal year.
- (3) The apportionment factor for a municipality whose area is coincident with the area of more than one county shall be calculated as follows:
- (a) through (c) Renumbered (1) through (3) No change.

 Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.

 History–New 3-8-82, Formerly 12-10.08, Amended 11-1-98, 1-11-16, _____.

The following rule is being repealed:

12-10.009 Wire Deposit of Revenue Sharing Funds.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS. History—New 3-8-82, Formerly 12-10.09, Amended 11-1-98, Repealed.

12-10.009 Wire Deposit of Revenue Sharing Funds.

- (1) Wire deposits of State revenue sharing funds, in lieu of other payment options offered by the State Comptroller, are available to counties and municipalities upon request.
- (2) A written request from the mayor, chairman, or chief fiscal officer of the governing body must be received by the Department one month prior to the distribution for which wire transfer is to be made. The cost of the wire transfer shall be borne by the local government, and shall be deducted from the amount to be transferred. The local government's request shall include authorization for this deduction.
- (3) The Department shall also be notified of the bank name and number and the account number. Any changes in bank information shall be submitted one month in advance of affected distribution.

The payee on the State warrants shall be as follows:

Bank Name

for Wire Transfer to credit of

name of local government

bank name and account number

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.

History—New 3-8-82, Formerly 12-10.09, Amended 11-1-98, Repealed ____.