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CS/CS/HB 209, Engrossed 1

2015 Legislature

1
2 An act relating to the emergency fire rescue services
3 and facilities surtax; amending s. 212.055, F.S.;
4 revising the distribution of surtax proceeds; deleting
5 a provision requiring the county governing authority
6 to develop and execute interlocal agreements with
7 local government entities providing emergency fire and
8 rescue services; requiring a local government entity
9 requesting and receiving certain personnel or
10 equipment from another service provider to pay for
11 such personnel or equipment from its share of surtax
12 proceeds; providing for application of funds if a
13 local government entity receiving a share of the
14 surtax is unable to further reduce ad valorem taxes;
15 deleting a provision requiring local government
16 entities to enter into an interlocal agreement in
17 order to receive surtax proceeds; providing an
18 effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

21
22 Section 1. Paragraphs (b) through (j) of subsection (8) of
23 section 212.055, Florida Statutes, are amended to read:

24 212.055 Discretionary sales surtaxes; legislative intent;
25 authorization and use of proceeds.—It is the legislative intent
26 that any authorization for imposition of a discretionary sales



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27 | surtax shall be published in the Florida Statutes as a
 28 | subsection of this section, irrespective of the duration of the
 29 | levy. Each enactment shall specify the types of counties
 30 | authorized to levy; the rate or rates which may be imposed; the
 31 | maximum length of time the surtax may be imposed, if any; the
 32 | procedure which must be followed to secure voter approval, if
 33 | required; the purpose for which the proceeds may be expended;
 34 | and such other requirements as the Legislature may provide.
 35 | Taxable transactions and administrative procedures shall be as
 36 | provided in s. 212.054.

37 | (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

38 | (b) Upon the adoption of the ordinance, the levy of the
 39 | surtax must be placed on the ballot by the governing authority
 40 | of the county enacting the ordinance. The ordinance will take
 41 | effect if approved by a majority of the electors of the county
 42 | voting in a referendum held for such purpose. The referendum
 43 | shall be placed on the ballot of a regularly scheduled election.
 44 | The ballot for the referendum must conform to the requirements
 45 | of s. 101.161. ~~The interlocal agreement required under paragraph~~
 46 | ~~(d) is a condition precedent to holding the referendum.~~

47 | (c) Pursuant to s. 212.054(4), the proceeds of the
 48 | discretionary sales surtax collected under this subsection, less
 49 | an administrative fee that may be retained by the Department of
 50 | Revenue, shall be distributed by the department to the county.
 51 | The county shall distribute the proceeds it receives from the
 52 | department to each local government entity providing emergency



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53 fire rescue services in the county. The surtax proceeds, less an
54 administrative fee not to exceed 2 percent of the surtax
55 collected, shall be distributed by the county based on each
56 entity's average annual expenditures for fire control and
57 emergency fire rescue services in the 5 fiscal years preceding
58 the fiscal year in which the surtax takes effect in proportion
59 to the average annual total of the expenditures for such
60 entities in the 5 fiscal years preceding the fiscal year in
61 which the surtax takes effect. The county shall revise the
62 distribution proportions to reflect a change in the service area
63 of an entity receiving a distribution of the surtax proceeds. If
64 an entity declines its share of surtax revenue, such revenue
65 shall be redistributed proportionally to the entities that are
66 participating in the sharing of such revenue based on each
67 participating entity's average annual expenditures for fire
68 control and emergency fire rescue services in the preceding 5
69 fiscal years in proportion to the average annual total of the
70 expenditures for the participating entities in the preceding 5
71 fiscal years ~~the participating jurisdictions that have entered~~
72 ~~into an interlocal agreement with the county under this~~
73 ~~subsection. The county may also charge an administrative fee for~~
74 ~~receiving and distributing the surtax in the amount of the~~
75 ~~actual costs incurred, not to exceed 2 percent of the surtax~~
76 ~~collected.~~

77 (d) If a local government entity requests ~~The county~~
78 ~~governing authority must develop and execute an interlocal~~



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79 ~~agreement with participating jurisdictions, which are the~~
80 ~~governing bodies of municipalities, dependent special districts,~~
81 ~~independent special districts, or municipal service taxing units~~
82 ~~that provide emergency fire and rescue services within the~~
83 ~~county. The interlocal agreement must include a majority of the~~
84 ~~service providers in the county.~~

85 1. ~~The interlocal agreement shall only specify that:~~

86 a. ~~The amount of the surtax proceeds to be distributed by~~
87 ~~the county to each participating jurisdiction is based on the~~
88 ~~actual amounts collected within each participating jurisdiction~~
89 ~~as determined by the Department of Revenue's population~~
90 ~~allocations in accordance with s. 218.62; or~~

91 b. ~~If a county has special fire control districts and~~
92 ~~rescue districts within its boundary, the county shall~~
93 ~~distribute the surtax proceeds among the county and the~~
94 ~~participating municipalities or special fire control and rescue~~
95 ~~districts based on the proportion of each entity's expenditures~~
96 ~~of ad valorem taxes and non-ad valorem assessments for fire~~
97 ~~control and emergency rescue services in each of the immediately~~
98 ~~preceding 5 fiscal years to the total of the expenditures for~~
99 ~~all participating entities.~~

100 2. ~~Each participating jurisdiction shall agree that if a~~
101 ~~participating jurisdiction is requested to provide personnel or~~
102 ~~equipment from ~~to~~ any other service provider, on a long-term~~
103 ~~basis and the personnel or equipment is provided pursuant to an~~
104 ~~interlocal agreement, the local government entity jurisdiction~~



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105 providing the service is entitled to payment from the requesting
106 service provider from that provider's share of the surtax
107 proceeds for all costs of the equipment or personnel.

108 (e) Upon the surtax taking effect and initiation of
109 collections, each local government entity receiving a share of
110 surtax proceeds ~~a county and any participating jurisdiction~~
111 ~~entering into the interlocal agreement~~ shall reduce the ad
112 valorem tax levy or any non-ad valorem assessment for fire
113 control and emergency rescue services in its next and subsequent
114 budgets by the estimated amount of revenue provided by the
115 surtax.

116 (f) Use of surtax proceeds authorized under this
117 subsection does not relieve a local government entity from
118 complying with ~~the provisions of~~ chapter 200 and any related
119 provision of law that establishes millage caps or limits
120 undesignated budget reserves and procedures for establishing
121 rollback rates for ad valorem taxes and budget adoption. If
122 surtax collections exceed projected collections in any fiscal
123 year, any surplus distribution shall be used to further reduce
124 ad valorem taxes in the next fiscal year. These proceeds shall
125 be applied as a rebate to the final millage, after the TRIM
126 notice is completed in accordance with this provision. If a
127 local government entity receiving a share of the surtax is
128 unable to further reduce ad valorem taxes because the millage
129 rate is zero, the funds shall be applied to reduce any non-ad
130 valorem assessments levied for the purposes described in this



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131 section. If no ad valorem or non-ad valorem reduction is
132 possible, the surplus surtax collections shall be returned to
133 the county, and the county shall reduce the county millage rates
134 to offset the surplus surtax proceeds.

135 ~~(g) Municipalities, special fire control and rescue~~
136 ~~districts, and contract service providers that do not enter into~~
137 ~~an interlocal agreement are not entitled to receive a portion of~~
138 ~~the proceeds of the surtax collected under this subsection and~~
139 ~~are not required to reduce ad valorem taxes or non-ad valorem~~
140 ~~assessments pursuant to paragraph (c).~~

141 ~~(h) The provisions of sub-subparagraph (d)1.a. and~~
142 ~~subparagraph (d)2. do not apply if:~~

143 ~~1. There is an interlocal agreement with the county and~~
144 ~~one or more participating jurisdictions which prohibits one or~~
145 ~~more jurisdictions from providing the same level of service for~~
146 ~~prehospital emergency medical treatment within the prohibited~~
147 ~~participating jurisdictions' boundaries; or~~

148 ~~2. The county has issued a certificate of public~~
149 ~~convenience and necessity or its equivalent to a county~~
150 ~~department or a dependent special district of the county.~~

151 (g)(i) Surtax collections shall be initiated on January 1
152 of the year following a successful referendum in order to
153 coincide with s. 212.054(5).

154 (h)(j) Notwithstanding s. 212.054, if a multicounty
155 independent special district created pursuant to chapter 67-764,
156 Laws of Florida, levies ad valorem taxes on district property to



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157 | fund emergency fire rescue services within the district and is
158 | required by s. 2, Art. VII of the State Constitution to maintain
159 | a uniform ad valorem tax rate throughout the district, the
160 | county may not levy the discretionary sales surtax authorized by
161 | this subsection within the boundaries of the district.

162 | Section 2. This act shall take effect July 1, 2015.