

1 A bill to be entitled

2 An act relating to local government infrastructure  
3 surtax; amending s. 212.055, F.S.; authorizing  
4 proceeds from a discretionary sales surtax to fund  
5 capital restoration of natural water bodies for public  
6 use under certain circumstances; limiting uses to  
7 dredging operations related to ecologically beneficial  
8 muck removal; reenacting s. 202.19(5) and (8), F.S.,  
9 relating to the local communications services tax, s.  
10 202.20(3), F.S., relating to local communications  
11 services tax conversion rates, s. 212.054(1), (2)(a),  
12 and (4)(a) and (b), F.S., relating to discretionary  
13 sales surtaxes, s. 212.0597, F.S., relating to the  
14 maximum tax on fractional aircraft ownership  
15 interests, s. 212.20(6)(b), F.S., relating to the  
16 proceeds of discretionary sales surtaxes, and s.  
17 1013.736(2)(b), F.S., relating to eligibility for the  
18 District Effort Recognition Program, to incorporate  
19 the amendment made to s. 212.055(2), F.S., in  
20 references thereto; providing an effective date.

21  
22 Be It Enacted by the Legislature of the State of Florida:

23  
24 Section 1. Paragraph (h) of subsection (2) of section  
25 212.055, Florida Statutes, is redesignated as paragraph (i), and  
26 a new paragraph (h) is added to that subsection to read:

27           212.055 Discretionary sales surtaxes; legislative intent;  
28 authorization and use of proceeds.—It is the legislative intent  
29 that any authorization for imposition of a discretionary sales  
30 surtax shall be published in the Florida Statutes as a  
31 subsection of this section, irrespective of the duration of the  
32 levy. Each enactment shall specify the types of counties  
33 authorized to levy; the rate or rates which may be imposed; the  
34 maximum length of time the surtax may be imposed, if any; the  
35 procedure which must be followed to secure voter approval, if  
36 required; the purpose for which the proceeds may be expended;  
37 and such other requirements as the Legislature may provide.  
38 Taxable transactions and administrative procedures shall be as  
39 provided in s. 212.054.

40           (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

41           (h) Notwithstanding paragraph (d), if approved by a  
42 majority of the electors of the county voting in a referendum,  
43 the proceeds of the surtax authorized by this subsection, and  
44 any accrued interest, may be used for the purpose of funding  
45 capital projects to restore natural water bodies for public use,  
46 including tributaries, canals, stormwater conveyance systems,  
47 and channels that are directly connected to such natural water  
48 bodies. Such use is limited to dredging operations related to  
49 ecologically beneficial muck removal.

50           Section 2. For the purpose of incorporating the amendment  
51 made by this act to section 212.055(2), Florida Statutes, in  
52 references thereto, subsections (5) and (8) of section 202.19,

53 Florida Statutes, are reenacted to read:

54 202.19 Authorization to impose local communications  
55 services tax.—

56 (5) In addition to the communications services taxes  
57 authorized by subsection (1), a discretionary sales surtax that  
58 a county or school board has levied under s. 212.055 is imposed  
59 as a local communications services tax under this section, and  
60 the rate shall be determined in accordance with s. 202.20(3).

61 (a) Except as otherwise provided in this subsection, each  
62 such tax rate shall be applied, in addition to the other tax  
63 rates applied under this chapter, to communications services  
64 subject to tax under s. 202.12 which:

65 1. Originate or terminate in this state; and

66 2. Are charged to a service address in the county.

67 (b) With respect to private communications services, the  
68 tax shall be on the sales price of such services provided within  
69 the county, which shall be determined in accordance with the  
70 following provisions:

71 1. Any charge with respect to a channel termination point  
72 located within such county;

73 2. Any charge for the use of a channel between two channel  
74 termination points located in such county; and

75 3. Where channel termination points are located both  
76 within and outside of such county:

77 a. If any segment between two such channel termination  
78 points is separately billed, 50 percent of such charge; and

79           b. If any segment of the circuit is not separately billed,  
 80 an amount equal to the total charge for such circuit multiplied  
 81 by a fraction, the numerator of which is the number of channel  
 82 termination points within such county and the denominator of  
 83 which is the total number of channel termination points of the  
 84 circuit.

85           (8) The revenues raised by any tax imposed under  
 86 subsection (1) or s. 202.20(1), or distributed to a local  
 87 government pursuant to s. 202.18, may be used by a municipality  
 88 or county for any public purpose, including, but not limited to,  
 89 pledging such revenues for the repayment of current or future  
 90 bonded indebtedness. Revenues raised by a tax imposed under  
 91 subsection (5) shall be used for the same purposes as the  
 92 underlying discretionary sales surtax imposed by the county or  
 93 school board under s. 212.055.

94           Section 3. For the purpose of incorporating the amendment  
 95 made by this act to section 212.055(2), Florida Statutes, in a  
 96 reference thereto, subsection (3) of section 202.20, Florida  
 97 Statutes, is reenacted to read:

98           202.20 Local communications services tax conversion  
 99 rates.—

100           (3) For any county or school board that levies a  
 101 discretionary surtax under s. 212.055, the rate of such tax on  
 102 communications services as authorized by s. 202.19(5) shall be  
 103 as follows:

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County	.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates
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Alachua	0.3%	0.6%	0.8%
Baker	0.3%	0.5%	0.8%
Bay	0.3%	0.5%	0.8%
Bradford	0.3%	0.6%	0.8%
Brevard	0.3%	0.6%	0.9%
Broward	0.3%	0.5%	0.8%
Calhoun	0.3%	0.5%	0.8%
Charlotte	0.3%	0.6%	0.9%
Citrus	0.3%	0.6%	0.9%

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116	Clay	0.3%	0.6%	0.8%
117	Collier	0.4%	0.7%	1.0%
118	Columbia	0.3%	0.6%	0.9%
119	Desoto	0.3%	0.6%	0.8%
120	Dixie	0.3%	0.5%	0.8%
121	Duval	0.3%	0.6%	0.8%
122	Escambia	0.3%	0.6%	0.9%
123	Flagler	0.4%	0.7%	1.0%
124	Franklin	0.3%	0.6%	0.9%
125	Gadsden	0.3%	0.5%	0.8%
126	Gilchrist	0.3%	0.5%	0.7%
127	Glades	0.3%	0.6%	0.8%
128	Gulf	0.3%	0.5%	0.8%

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129	Hamilton	0.3%	0.6%	0.8%
130	Hardee	0.3%	0.5%	0.8%
131	Hendry	0.3%	0.6%	0.9%
132	Hernando	0.3%	0.6%	0.9%
133	Highlands	0.3%	0.6%	0.9%
134	Hillsborough	0.3%	0.6%	0.8%
135	Holmes	0.3%	0.6%	0.8%
136	Indian River	0.3%	0.6%	0.9%
137	Jackson	0.3%	0.5%	0.7%
138	Jefferson	0.3%	0.5%	0.8%
139	Lafayette	0.3%	0.5%	0.7%
140	Lake	0.3%	0.6%	0.9%
141	Lee	0.3%	0.6%	0.9%

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142	Leon	0.3%	0.6%	0.8%
143	Levy	0.3%	0.5%	0.8%
144	Liberty	0.3%	0.6%	0.8%
145	Madison	0.3%	0.5%	0.8%
146	Manatee	0.3%	0.6%	0.8%
147	Marion	0.3%	0.5%	0.8%
148	Martin	0.3%	0.6%	0.8%
149	Miami-Dade	0.3%	0.5%	0.8%
150	Monroe	0.3%	0.6%	0.9%
151	Nassau	0.3%	0.6%	0.8%
152	Okaloosa	0.3%	0.6%	0.8%
153	Okeechobee	0.3%	0.6%	0.9%
154	Orange	0.3%	0.5%	0.8%



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155	Osceola	0.3%	0.5%	0.8%
156	Palm Beach	0.3%	0.6%	0.8%
157	Pasco	0.3%	0.6%	0.9%
158	Pinellas	0.3%	0.6%	0.9%
159	Polk	0.3%	0.6%	0.8%
160	Putnam	0.3%	0.6%	0.8%
161	St. Johns	0.3%	0.6%	0.8%
162	St. Lucie	0.3%	0.6%	0.8%
163	Santa Rosa	0.3%	0.6%	0.9%
164	Sarasota	0.3%	0.6%	0.9%
165	Seminole	0.3%	0.6%	0.8%
166	Sumter	0.3%	0.5%	0.8%
167	Suwannee	0.3%	0.6%	0.8%

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Taylor	0.3%	0.6%	0.9%
Union	0.3%	0.5%	0.8%
Volusia	0.3%	0.6%	0.8%
Wakulla	0.3%	0.6%	0.9%
Walton	0.3%	0.6%	0.9%
Washington	0.3%	0.5%	0.8%

The discretionary surtax conversion rate with respect to communications services reflected on bills dated on or after October 1, 2001, shall take effect without any further action by a county or school board that has levied a surtax on or before October 1, 2001. For a county or school board that levies a surtax subsequent to October 1, 2001, the discretionary surtax conversion rate with respect to communications services shall take effect upon the effective date of the surtax as provided in s. 212.054. The discretionary sales surtax rate on communications services for a county or school board levying a combined rate which is not listed in the table provided by this subsection shall be calculated by averaging or adding the appropriate rates from the table and rounding up to the nearest tenth of a percent.

188 Section 4. For the purpose of incorporating the amendment  
189 made by this act to section 212.055(2), Florida Statutes, in  
190 references thereto, subsection (1), paragraph (a) of subsection  
191 (2), and paragraphs (a) and (b) of subsection (4) of section  
192 212.054, Florida Statutes, are reenacted to read:

193 212.054 Discretionary sales surtax; limitations,  
194 administration, and collection.—

195 (1) No general excise tax on sales shall be levied by the  
196 governing body of any county unless specifically authorized in  
197 s. 212.055. Any general excise tax on sales authorized pursuant  
198 to said section shall be administered and collected exclusively  
199 as provided in this section.

200 (2) (a) The tax imposed by the governing body of any county  
201 authorized to so levy pursuant to s. 212.055 shall be a  
202 discretionary surtax on all transactions occurring in the county  
203 which transactions are subject to the state tax imposed on  
204 sales, use, services, rentals, admissions, and other  
205 transactions by this chapter and communications services as  
206 defined for purposes of chapter 202. The surtax, if levied,  
207 shall be computed as the applicable rate or rates authorized  
208 pursuant to s. 212.055 times the amount of taxable sales and  
209 taxable purchases representing such transactions. If the surtax  
210 is levied on the sale of an item of tangible personal property  
211 or on the sale of a service, the surtax shall be computed by  
212 multiplying the rate imposed by the county within which the sale  
213 occurs by the amount of the taxable sale. The sale of an item of

214 tangible personal property or the sale of a service is not  
215 subject to the surtax if the property, the service, or the  
216 tangible personal property representing the service is delivered  
217 within a county that does not impose a discretionary sales  
218 surtax.

219 (4) (a) The department shall administer, collect, and  
220 enforce the tax authorized under s. 212.055 pursuant to the same  
221 procedures used in the administration, collection, and  
222 enforcement of the general state sales tax imposed under the  
223 provisions of this chapter, except as provided in this section.  
224 The provisions of this chapter regarding interest and penalties  
225 on delinquent taxes shall apply to the surtax. Discretionary  
226 sales surtaxes shall not be included in the computation of  
227 estimated taxes pursuant to s. 212.11. Notwithstanding any other  
228 provision of law, a dealer need not separately state the amount  
229 of the surtax on the charge ticket, sales slip, invoice, or  
230 other tangible evidence of sale. For the purposes of this  
231 section and s. 212.055, the "proceeds" of any surtax means all  
232 funds collected and received by the department pursuant to a  
233 specific authorization and levy under s. 212.055, including any  
234 interest and penalties on delinquent surtaxes.

235 (b) The proceeds of a discretionary sales surtax collected  
236 by the selling dealer located in a county imposing the surtax  
237 shall be returned, less the cost of administration, to the  
238 county where the selling dealer is located. The proceeds shall  
239 be transferred to the Discretionary Sales Surtax Clearing Trust

240 Fund. A separate account shall be established in the trust fund  
241 for each county imposing a discretionary surtax. The amount  
242 deducted for the costs of administration may not exceed 3  
243 percent of the total revenue generated for all counties levying  
244 a surtax authorized in s. 212.055. The amount deducted for the  
245 costs of administration may be used only for costs that are  
246 solely and directly attributable to the surtax. The total cost  
247 of administration shall be prorated among those counties levying  
248 the surtax on the basis of the amount collected for a particular  
249 county to the total amount collected for all counties. The  
250 department shall distribute the moneys in the trust fund to the  
251 appropriate counties each month, unless otherwise provided in s.  
252 212.055.

253 Section 5. For the purpose of incorporating the amendment  
254 made by this act to section 212.055(2), Florida Statutes, in a  
255 reference thereto, section 212.0597, Florida Statutes, is  
256 reenacted to read:

257 212.0597 Maximum tax on fractional aircraft ownership  
258 interests.—The maximum tax imposed under this chapter, including  
259 any discretionary sales surtax under s. 212.055, is limited to  
260 \$300 on the sale or use in this state of a fractional ownership  
261 interest in aircraft pursuant to a fractional aircraft ownership  
262 program. The tax applies to the total consideration paid for the  
263 fractional ownership interest, including any amounts paid by the  
264 fractional owner as monthly management or maintenance fees. The  
265 tax applies only if the fractional ownership interest is sold by

266 or to the program manager of the fractional aircraft ownership  
 267 program, or if the fractional ownership interest is transferred  
 268 upon the approval of the program manager of the fractional  
 269 aircraft ownership program.

270 Section 6. For the purpose of incorporating the amendment  
 271 made by this act to section 212.055(2), Florida Statutes, in a  
 272 reference thereto, paragraph (b) of subsection (6) of section  
 273 212.20, Florida Statutes, is reenacted to read:

274 212.20 Funds collected, disposition; additional powers of  
 275 department; operational expense; refund of taxes adjudicated  
 276 unconstitutionally collected.—

277 (6) Distribution of all proceeds under this chapter and  
 278 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

279 (b) Proceeds from discretionary sales surtaxes imposed  
 280 pursuant to ss. 212.054 and 212.055 shall be reallocated to the  
 281 Discretionary Sales Surtax Clearing Trust Fund.

282 Section 7. For the purpose of incorporating the amendment  
 283 made by this act to section 212.055(2), Florida Statutes, in a  
 284 reference thereto, paragraph (b) of subsection (2) of section  
 285 1013.736, Florida Statutes, is reenacted to read:

286 1013.736 District Effort Recognition Program.—

287 (2) ELIGIBILITY.—Annually, the Department of Education  
 288 shall determine each district's compliance with the provisions  
 289 of s. 1003.03 and determine the district's eligibility to  
 290 receive a district effort recognition grant for local school  
 291 facilities projects pursuant to this section. Districts shall be

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292 eligible for a district effort recognition grant based upon  
293 participation in any of the following:

294 (b) The district participates in the levy of the local  
295 government infrastructure sales surtax authorized in s.  
296 212.055(2).

297 Section 8. This act shall take effect July 1, 2016.