Bill No. CS for SB 1564 Amendment No. CHAMBER ACTION Senate House 1 2 3 4 5 6 7 8 9 10 11 Senator McKay moved the following amendment: 12 13 Senate Amendment (with title amendment) On page 6, between lines 2 and 3, 14 15 16 insert: 17 Section 2. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, as amended by section 17 of chapter 18 19 97-384, Laws of Florida, is amended to read: 20 212.055 Discretionary sales surtaxes; legislative 21 intent; authorization and use of proceeds.--It is the 22 legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida 23 24 Statutes as a subsection of this section, irrespective of the 25 duration of the levy. Each enactment shall specify the types 26 of counties authorized to levy; the rate or rates which may be 27 imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter 28 29 approval, if required; the purpose for which the proceeds may 30 be expended; and such other requirements as the Legislature 31 may provide. Taxable transactions and administrative 1 11:06 AM 04/17/98

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procedures shall be as provided in s. 212.054. 1 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--2 3 (d)1. The proceeds of the surtax authorized by this 4 subsection and any interest accrued thereto shall be expended 5 by the school district or within the county and municipalities 6 within the county, or, in the case of a negotiated joint 7 county agreement, within another county, to finance, plan, and construct infrastructure and to acquire land for public 8 recreation or conservation or protection of natural resources 9 10 and to finance the closure of county-owned or municipally owned solid waste landfills that are already closed or are 11 12 required to close by order of the Department of Environmental 13 Protection. Any use of such proceeds or interest for purposes of landfill closure prior to July 1, 1993, is ratified. 14 15 Neither the proceeds nor any interest accrued thereto shall be 16 used for operational expenses of any infrastructure, except 17 that any county with a population of less than 50,000 that is required to close a landfill by order of the Department of 18 Environmental Protection may use the proceeds or any interest 19 20 accrued thereto for long-term maintenance costs associated 21 with landfill closure. Counties, as defined in s. 125.011(1), may, in addition, use the proceeds to retire or service 22 indebtedness incurred for bonds issued prior to July 1, 1987, 23 24 for infrastructure purposes. 25 2. For the purposes of this paragraph, "infrastructure" means: 26 27 Any fixed capital expenditure or fixed capital a. 28 outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy 29 30 of 5 or more years and any land acquisition, land improvement, 31 design, and engineering costs related thereto. 2

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b. A fire department vehicle, an emergency medical 1 2 service vehicle, a sheriff's office vehicle, a police 3 department vehicle, or any other vehicle, and such equipment 4 necessary to outfit the vehicle for its official use or 5 equipment that has a life expectancy of at least 5 years. 3. Notwithstanding any other provision of this 6 7 subsection, a discretionary sales surtax imposed or extended after the effective date of this act may provide for an amount 8 not to exceed 30 percent of the local option sales surtax 9 10 proceeds to be allocated for deposit to a trust fund within the county's accounts created for the purpose of funding 11 12 economic development projects of a general public purpose targeted to improve local economies, including the funding of 13 14 operational costs and incentives related to such economic 15 development. The ballot statement must indicate the intention to make an allocation under the authority of this 16 17 subparagraph. 18 19 (Redesignate subsequent sections.) 20 21 22 23 And the title is amended as follows: 24 On page 1, line 11, after the semicolon 25 26 insert: 27 amending s. 212.055, F.S.; authorizing counties 28 to use a specified percent of surtax proceeds for economic development projects; 29 30 31

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