

By Senator Horne

6-803-98

1                                   A bill to be entitled  
 2           An act relating to local government finance;  
 3           amending s. 212.055, F.S.; authorizing charter  
 4           counties and counties as defined in s. 125.011,  
 5           F.S., to use the proceeds of local government  
 6           infrastructure surtax revenues and interest  
 7           thereon to retire or service indebtedness  
 8           incurred for certain bonds and to refund bonds  
 9           issued after a specified date; ratifying any  
 10          use of such proceeds or interest for purposes  
 11          of retiring or servicing indebtedness incurred  
 12          before the effective date of this act for  
 13          refunding certain bonds; providing an effective  
 14          date.

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 16 Be It Enacted by the Legislature of the State of Florida:

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 18           Section 1. Paragraph (d) of subsection (2) of section  
 19   212.055, Florida Statutes, as amended by section 17 of chapter  
 20   97-384, Laws of Florida, is amended to read:

21           212.055 Discretionary sales surtaxes; legislative  
 22   intent; authorization and use of proceeds.--It is the  
 23   legislative intent that any authorization for imposition of a  
 24   discretionary sales surtax shall be published in the Florida  
 25   Statutes as a subsection of this section, irrespective of the  
 26   duration of the levy. Each enactment shall specify the types  
 27   of counties authorized to levy; the rate or rates which may be  
 28   imposed; the maximum length of time the surtax may be imposed,  
 29   if any; the procedure which must be followed to secure voter  
 30   approval, if required; the purpose for which the proceeds may  
 31   be expended; and such other requirements as the Legislature

1 may provide. Taxable transactions and administrative  
2 procedures shall be as provided in s. 212.054.

3 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

4 (d)1. The proceeds of the surtax authorized by this  
5 subsection and any interest accrued thereto shall be expended  
6 by the school district or within the county and municipalities  
7 within the county, or, in the case of a negotiated joint  
8 county agreement, within another county, to finance, plan, and  
9 construct infrastructure and to acquire land for public  
10 recreation or conservation or protection of natural resources  
11 and to finance the closure of county-owned or municipally  
12 owned solid waste landfills that are already closed or are  
13 required to close by order of the Department of Environmental  
14 Protection. Any use of such proceeds or interest for purposes  
15 of landfill closure prior to July 1, 1993, is ratified.

16 Neither the proceeds nor any interest accrued thereto shall be  
17 used for operational expenses of any infrastructure, except  
18 that any county with a population of less than 50,000 that is  
19 required to close a landfill by order of the Department of  
20 Environmental Protection may use the proceeds or any interest  
21 accrued thereto for long-term maintenance costs associated  
22 with landfill closure. Charter counties and counties as  
23 defined in s. 125.011(1), may, in addition, use the proceeds  
24 and any interest accrued thereon to retire or service  
25 indebtedness incurred for bonds issued prior to July 1, 1987,  
26 for infrastructure purposes and, for bonds subsequently  
27 issued, to refund such bonds.

28 2. For the purposes of this paragraph,  
29 "infrastructure" means:

30 a. Any fixed capital expenditure or fixed capital  
31 outlay associated with the construction, reconstruction, or

1 improvement of public facilities which have a life expectancy  
2 of 5 or more years and any land acquisition, land improvement,  
3 design, and engineering costs related thereto.

4           b. A fire department vehicle, an emergency medical  
5 service vehicle, a sheriff's office vehicle, a police  
6 department vehicle, or any other vehicle, and such equipment  
7 necessary to outfit the vehicle for its official use or  
8 equipment that has a life expectancy of at least 5 years.

9           Section 2. Any use of the proceeds of the surtax  
10 authorized by subsection (2) of section 212.055, Florida  
11 Statutes, or of any interest accrued on such proceeds, for  
12 purposes of retiring or servicing indebtedness incurred before  
13 July 1, 1998, for refunding bonds issued after July 1, 1987,  
14 is ratified.

15           Section 3. This act shall take effect July 1, 1998.

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18           SENATE SUMMARY

19           Authorizes charter counties and counties as defined in s.  
20 125.011, F.S., to use the proceeds and interest of local  
21 government infrastructure surtax revenues to retire or  
22 service indebtedness incurred for bonds issued before  
23 July 1, 1987, for infrastructure purposes, and for bonds  
subsequently issued to refund such bonds. Ratifies any  
use of such proceeds or interest for purposes of retiring  
or servicing indebtedness incurred before the effective  
date of this act for such refunding bonds.