

By Senator Forman

32-49B-98

1                                   A bill to be entitled  
 2           An act relating to taxation; amending s.  
 3           336.025, F.S.; authorizing certain charter  
 4           counties to use the proceeds of specified local  
 5           option motor fuel taxes to address needs of  
 6           homeless persons; providing for distribution of  
 7           funds from local option motor fuel taxes;  
 8           providing definitions; authorizing the use of  
 9           additional fuel tax proceeds for homeless  
 10          assistance programs that are consistent with  
 11          the local comprehensive plan; providing an  
 12          effective date.

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

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 16           Section 1. Present subsection (9) of section 336.025,  
 17 Florida Statutes, is redesignated as subsection (10) and a new  
 18 subsection (9) is added to that section, and paragraph (b) of  
 19 subsection (1), subsection (4), and subsection (7) of that  
 20 section are amended, to read:

21           336.025 County transportation system; levy of local  
 22 option fuel tax on motor fuel and diesel fuel.--

23           (1)

24           (b) In addition to other taxes allowed by law, there  
 25 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,  
 26 3-cent, 4-cent, or 5-cent local option fuel tax upon every  
 27 gallon of motor fuel sold in a county and taxed under the  
 28 provisions of part I of chapter 206. Any charter county that  
 29 has a population of 1,000,000 or more persons as of January 1,  
 30 1998, may levy, from the 5 cents authorized by this paragraph,  
 31 1 cent to address the needs of homeless persons pursuant to

1 subsection (9).The tax shall be levied by an ordinance  
2 adopted by a majority plus one vote of the membership of the  
3 governing body of the county or by referendum.

4 1. The tax shall be levied before July 1, to be  
5 effective January 1 of the following year. However, levies of  
6 the tax which were in effect on July 1, 1996, and which expire  
7 on August 31 of any year may be reimposed effective September  
8 1 of the year of expiration.

9 2. The county may, prior to levy of the tax, establish  
10 by interlocal agreement with one or more municipalities  
11 located therein, representing a majority of the population of  
12 the incorporated area within the county, a distribution  
13 formula for dividing the entire proceeds of the tax among  
14 county government and all eligible municipalities within the  
15 county, except that the distribution formula must exclude the  
16 proceeds of a 1 cent per gallon levy on motor fuel sold within  
17 a charter county which proceeds are used for a homeless  
18 assistance program under subsection (9). If no interlocal  
19 agreement is adopted before the effective date of the tax, tax  
20 revenues shall be distributed pursuant to the provisions of  
21 subsection (4). If no interlocal agreement exists, a new  
22 interlocal agreement may be established prior to June 1 of any  
23 year pursuant to this subparagraph. However, any interlocal  
24 agreement agreed to under this subparagraph after the initial  
25 levy of the tax or change in the tax rate authorized in this  
26 section shall under no circumstances materially or adversely  
27 affect the rights of holders of outstanding bonds which are  
28 backed by taxes authorized by this paragraph, and the amounts  
29 distributed to the county government and each municipality  
30 shall not be reduced below the amount necessary for the  
31 payment of principal and interest and reserves for principal

1 and interest as required under the covenants of any bond  
2 resolution outstanding on the date of establishment of the new  
3 interlocal agreement.

4           3. County and municipal governments shall utilize  
5 moneys received pursuant to this paragraph only for  
6 transportation expenditures needed to meet the requirements of  
7 the capital improvements element of an adopted comprehensive  
8 plan or for homeless assistance programs pursuant to  
9 subsection (9). For purposes of this paragraph, expenditures  
10 for the construction of new roads, or the reconstruction or  
11 resurfacing of existing paved roads, shall be deemed to  
12 increase capacity and such projects shall be included in the  
13 capital improvements element of an adopted comprehensive plan.  
14 Expenditures for purposes of this paragraph shall not include  
15 routine maintenance of roads.

16           (4)(a) If the tax authorized pursuant to paragraph  
17 (1)(a) is levied under the circumstances of subparagraph  
18 (3)(a)2. or paragraph (3)(b), the proceeds of the tax shall be  
19 distributed among the county government and eligible  
20 municipalities based on the transportation expenditures of  
21 each for the immediately preceding 5 fiscal years, as a  
22 proportion of the total of such expenditures for the county  
23 and all municipalities within the county, except that all  
24 proceeds of the 1 cent tax levied for homeless assistance  
25 programs must be distributed solely to the charter county.  
26 After the initial levy of a tax being distributed pursuant to  
27 the provisions of this paragraph, the proportions shall be  
28 recalculated every 10 years based on the transportation  
29 expenditures of the immediately preceding 5 years. However,  
30 such recalculation shall under no circumstances materially or  
31 adversely affect the rights of holders of bonds outstanding on

1 July 1, 1986, which are backed by taxes authorized in  
2 paragraph (1)(a), and the amounts distributed to the county  
3 government and each municipality shall not be reduced below  
4 the amount necessary for the payment of principal and interest  
5 and reserves for principal and interest as required under the  
6 covenants of any bond resolution outstanding on the date of  
7 the recalculation.

8 (b) Any newly incorporated municipality which is  
9 eligible for participation in the distribution of moneys under  
10 parts II and VI of chapter 218 and which is located in a  
11 county levying the tax pursuant to paragraph (1)(a) or  
12 paragraph (1)(b) is entitled to receive a share of the tax  
13 revenues, except any proceeds of the 1 cent tax levied under  
14 paragraph (1)(b) for homeless assistance programs.

15 Distribution of such revenues to a newly incorporated  
16 municipality shall begin in the first full fiscal year  
17 following incorporation. The distribution to a newly  
18 incorporated municipality shall be:

19 1. Equal to the county's per lane mile expenditure in  
20 the previous year times the lane miles within the jurisdiction  
21 or responsibility of the municipality, in which case the  
22 county's share shall be reduced proportionately; or

23 2. Determined by the local act incorporating the  
24 municipality.

25  
26 Such distribution shall under no circumstances materially or  
27 adversely affect the rights of holders of outstanding bonds  
28 which are backed by taxes authorized in this section, and the  
29 amounts distributed to the county government and each  
30 municipality shall not be reduced below the amount necessary  
31 for the payment of principal and interest and reserves for

1 principal and interest as required under the covenants of any  
2 bond resolution outstanding on the date of the redistribution.

3 (7) For the purposes of this section, the term:

4 (a) "Homeless persons" means those individuals or  
5 families who, due to external factors such as unemployment or  
6 other loss of income, personal or family-life crises, or the  
7 shortage of low-income housing, have a nighttime residence  
8 either:

9 1. In a public or private emergency shelter, such as  
10 an armory, a school, a church, a government building, a  
11 homeless assistance center, or, where a temporary voucher is  
12 provided by a public or private agency, in a hotel, apartment,  
13 or boarding home; or

14 2. On the streets, under a bridge or an aqueduct, or  
15 in a park, a subway, a bus terminal, a railroad station, an  
16 airport, an abandoned building, a vehicle, or any other public  
17 or private space that is not designed for shelter.

18 (b) "Homeless assistance program" means a program that  
19 involves the construction, renovation, rehabilitation, and  
20 operation of emergency shelters, homeless assistance centers,  
21 or other housing facilities for the purpose of assisting  
22 homeless persons and that provides two or more of the  
23 following services or facilities:

24 1. Affordable permanent or temporary housing.

25 2. Food assistance.

26 3. Clothing.

27 4. Medical care.

28 5. Counseling.

29 6. Alcohol and drug abuse treatment.

30 7. Mental health treatment.

31 8. Training and employment.

1           9. Education.

2           10. Transportation.

3           11. Case management.

4           (c) "Transportation expenditures" means expenditures  
5 by the local government from local or state shared revenue  
6 sources, excluding expenditures of bond proceeds, for the  
7 following programs:

8           1.(a) Public transportation operations and  
9 maintenance.

10           2.(b) Roadway and right-of-way maintenance and  
11 equipment and structures used primarily for the storage and  
12 maintenance of such equipment.

13           3.(c) Roadway and right-of-way drainage.

14           4.(d) Street lighting.

15           5.(e) Traffic signs, traffic engineering,  
16 signalization, and pavement markings.

17           6.(f) Bridge maintenance and operation.

18           7.(g) Debt service and current expenditures for  
19 transportation capital projects in the foregoing program  
20 areas, including construction or reconstruction of roads.

21           (9) The governing body of a charter county that levies  
22 a tax under paragraph (1)(b) to address the needs of homeless  
23 people may use the proceeds of the tax in any fiscal year to  
24 fund any homeless assistance program that is consistent with  
25 the local government's approved comprehensive plan or, if the  
26 approval or denial of the plan has not become final,  
27 consistent with the plan last submitted to the state land  
28 planning agency.

29           Section 2. This act shall take effect upon becoming a  
30 law.

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SENATE SUMMARY

Authorizes any charter county having a population of more than 1,000,000 persons as of January 1, 1998, to use 1 cent per gallon of the local option fuel tax authorized under s. 336.025(1)(b), F.S., to fund homeless assistance programs that comply with the local comprehensive plan. Excludes such funds from the distribution formula that applies to other local option fuel taxes levied under that paragraph.