## Bill No. <u>CS for SB 328</u>

Amendment No. \_\_\_\_

	CHAMBER ACTION  Senate House
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11	Senator McKay moved the following amendment:
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13	Senate Amendment (with title amendment)
14	On page 2, between lines 16 and 17,
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16	insert:
17	Section 2. Paragraph (d) of subsection (2) of section
18	212.055, Florida Statutes, as amended by section 17 of chapter
19	97-384, Laws of Florida, is amended to read:
20	212.055 Discretionary sales surtaxes; legislative
21	intent; authorization and use of proceedsIt is the
22	legislative intent that any authorization for imposition of a
23	discretionary sales surtax shall be published in the Florida
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,
28	if any; the procedure which must be followed to secure voter
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
	9:08 AM 04/17/98 s0328c1c-26b01

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29 30 procedures shall be as provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

(d)1. The proceeds of the surtax authorized by this subsection and any interest accrued thereto shall be expended by the school district or within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources and to finance the closure of county-owned or municipally owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closure prior to July 1, 1993, is ratified. Neither the proceeds nor any interest accrued thereto shall be used for operational expenses of any infrastructure, except that any county with a population of less than 50,000 that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds or any interest accrued thereto for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011(1), may, in addition, use the proceeds to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes.

- For the purposes of this paragraph, "infrastructure" means:
- Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, 31 design, and engineering costs related thereto.

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b. A fire department vehicle, an emergency medical
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    service vehicle, a sheriff's office vehicle, a police
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    department vehicle, or any other vehicle, and such equipment
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   necessary to outfit the vehicle for its official use or
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    equipment that has a life expectancy of at least 5 years.
           3. Notwithstanding any other provision of this
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    subsection, a discretionary sales surtax imposed or extended
    after the effective date of this act may provide for an amount
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    not to exceed 30 percent of the local option sales surtax
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    proceeds to be allocated for deposit to a trust fund within
    the county's accounts created for the purpose of funding
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    economic development projects of a general public purpose
    targeted to improve local economies, including the funding of
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    operational costs and incentives related to such economic
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    development. The ballot statement must indicate the intention
    to make an allocation under the authority of this
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    subparagraph.
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    (Redesignate subsequent sections.)
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    ======= T I T L E A M E N D M E N T =========
23
   And the title is amended as follows:
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           On page 1, line 8, after the semicolon
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    insert:
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           amending s. 212.055, F.S.; authorizing counties
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           to use a specified percent of surtax proceeds
           for economic development projects;
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