

By Representative Smith

1                                   A bill to be entitled  
2           An act relating to the local government  
3           infrastructure surtax; amending s. 212.055,  
4           F.S.; revising provisions which authorize  
5           certain counties to use tax proceeds to retire  
6           or service indebtedness for bonds issued before  
7           July 1, 1987, for infrastructure purposes;  
8           including charter counties within such  
9           authorization; authorizing use of interest  
10          accrued on tax proceeds for such purpose;  
11          extending such authorization to bonds  
12          subsequently issued to refund such bonds;  
13          ratifying prior use of tax proceeds and  
14          interest for such refunding bonds; providing an  
15          effective date.

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

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19           Section 1. Paragraph (d) of subsection (2) of section  
20 212.055, Florida Statutes, 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. Counties, as defined in s. 125.011(1),  
23 and charter counties may, in addition, use the proceeds and  
24 any interest accrued thereto to retire or service indebtedness  
25 incurred for bonds issued prior to July 1, 1987, for  
26 infrastructure purposes, and for bonds subsequently issued to  
27 refund such bonds. Any use of such proceeds or interest for  
28 purposes of retiring or servicing indebtedness incurred for  
29 such refunding bonds prior to July 1, 1998, is ratified.

30 2. For the purposes of this paragraph,  
31 "infrastructure" means:

- 1           a. Any fixed capital expenditure or fixed capital
- 2 outlay associated with the construction, reconstruction, or
- 3 improvement of public facilities which have a life expectancy
- 4 of 5 or more years and any land acquisition, land improvement,
- 5 design, and engineering costs related thereto.
  
- 6           b. A fire department vehicle, an emergency medical
- 7 service vehicle, a sheriff's office vehicle, a police
- 8 department vehicle, or any other vehicle, and such equipment
- 9 necessary to outfit the vehicle for its official use or
- 10 equipment that has a life expectancy of at least 5 years.
  
- 11           Section 2. This act shall take effect July 1 of the
- 12 year in which enacted.

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15                                   HOUSE SUMMARY

16           Revises provisions which authorize Dade County to use

17 local government infrastructure surtax proceeds to retire

18 or service indebtedness for bonds issued before July 1,

19 1987, for infrastructure purposes. Includes charter

20 counties within such authorization. Authorizes use of

21 interest accrued on tax proceeds for such purpose.

22           Extends such authorization to bonds subsequently issued

23 to refund such bonds. Ratifies prior use of tax proceeds

24 and interest for such refunding bonds.

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