

By Senator Campbell

33-578-99

1 A bill to be entitled
2 An act relating to discretionary sales
3 surtaxes; amending s. 212.055, F.S.;
4 authorizing any county to impose a county land
5 use, environmental preservation, and growth
6 control surtax by referendum; providing rate
7 and time limitations; providing for the use of
8 the surtax proceeds; providing an effective
9 date.

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

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13 Section 1. Subsection (8) is added to section 212.055,
14 Florida Statutes, 1998 Supplement, to read:

15 212.055 Discretionary sales surtaxes; legislative
16 intent; authorization and use of proceeds.--It is the
17 legislative intent that any authorization for imposition of a
18 discretionary sales surtax shall be published in the Florida
19 Statutes as a subsection of this section, irrespective of the
20 duration of the levy. Each enactment shall specify the types
21 of counties authorized to levy; the rate or rates which may be
22 imposed; the maximum length of time the surtax may be imposed,
23 if any; the procedure which must be followed to secure voter
24 approval, if required; the purpose for which the proceeds may
25 be expended; and such other requirements as the Legislature
26 may provide. Taxable transactions and administrative
27 procedures shall be as provided in s. 212.054.

28 (8) COUNTY LAND USE, ENVIRONMENTAL PRESERVATION, AND
29 GROWTH CONTROL SURTAX.--

30 (a) Any county may levy a county land use,
31 environmental preservation, and growth control discretionary

1 sales surtax by ordinance conditioned to take effect only upon
2 approval by a majority vote of the electors of the county
3 voting in a referendum in accordance with s. 101.161. The rate
4 of the surtax may not exceed 1 percent, and the surtax may not
5 be imposed for longer than 10 years.

6 (b) The proceeds of the surtax imposed under this
7 subsection may be used to:

8 1. Acquire fee interests or easements in lands to
9 create county parks and recreation areas for the purpose, in
10 whole or in part, of conserving land, preserving green spaces,
11 preserving open spaces, and establishing green belts;

12 2. Acquire fee interests or easements in lands for the
13 purpose of restoring or preserving ecosystems and natural
14 wildlife habitats;

15 3. Acquire fee interests or easements in lands for the
16 purpose of protecting water quality or local water
17 availability, including in lands intended to serve as water
18 recharge areas;

19 4. Acquire fee interests or easements in lands for the
20 purpose of limiting lands that are available for development
21 to encourage urban infill development, to encourage higher
22 density development than might otherwise occur, and to
23 moderate the rate of population growth in a geographic area;
24 and

25 5. Compensate landowners for the loss of any
26 constitutionally protected property right, including reduced
27 value of land, which is the result of county government
28 restrictions enacted after July 1, 1999, on land development,
29 to achieve any of the purposes provided in this paragraph.

30 Section 2. This act shall take effect July 1, 1999.

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SENATE SUMMARY

Authorizes any county to impose a discretionary sales surtax for the purposes of land use, environmental preservation, and growth control. Requires a majority vote of the electors in the county voting in a referendum to impose the surtax. Provides for the use of the surtax proceeds.