

Bill No. CS for SB 1502

Amendment No.

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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| 11 | Senator McKay moved the following amendment: | | |
| 12 | | | |
| 13 | Senate Amendment (with title amendment) | | |
| 14 | On page 1, line 10, | | |
| 15 | | | |
| 16 | insert: | | |
| 17 | Section 1. Paragraph (d) of subsection (2) of section | | |
| 18 | 212.055, Florida Statutes, 1998 Supplement, is amended, and | | |
| 19 | subsection (8) is added to that section, to read: | | |
| 20 | 212.055 Discretionary sales surtaxes; legislative | | |
| 21 | intent; authorization and use of proceeds.--It 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 | | |

Bill No. CS for SB 1502

Amendment No. ____

1 procedures shall be as provided in s. 212.054.

2 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

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

15 Neither the proceeds nor any interest accrued thereto shall be
16 used for operational expenses of any infrastructure, except
17 that any county with a population of less than 75,000 that is
18 required to close a landfill by order of the Department of
19 Environmental Protection may use the proceeds or any interest
20 accrued thereto for long-term maintenance costs associated
21 with landfill closure. Counties, as defined in s. 125.011(1),
22 and charter counties may, in addition, use the proceeds and
23 any interest accrued thereto to retire or service indebtedness
24 incurred for bonds issued prior to July 1, 1987, for
25 infrastructure purposes, and for bonds subsequently issued to
26 refund such bonds. Any use of such proceeds or interest for
27 purposes of retiring or servicing indebtedness incurred for
28 such refunding bonds prior to July 1, 1999, is ratified.

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

31 a. Any fixed capital expenditure or fixed capital

Bill No. CS for SB 1502

Amendment No. ____

1 outlay associated with the construction, reconstruction, or
2 improvement of public facilities which have a life expectancy
3 of 5 or more years and any land acquisition, land improvement,
4 design, and engineering costs related thereto.

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

10 3. Notwithstanding any other provision of this
11 subsection, a discretionary sales surtax imposed or extended
12 after the effective date of this act may provide for an amount
13 not to exceed 15 percent of the local option sales surtax
14 proceeds to be allocated for deposit to a trust fund within
15 the county's accounts created for the purpose of funding
16 economic development projects of a general public purpose
17 targeted to improve local economies, including the funding of
18 operational costs and incentives related to such economic
19 development. The ballot statement must indicate the intention
20 to make an allocation under the authority of this
21 subparagraph.

22 (8) MUNICIPAL CAPITAL OUTLAY SURTAX.--

23 (a) The governing body of any municipality may levy,
24 pursuant to resolution conditioned to take effect only upon
25 approval by a majority vote of the electors of the
26 municipality voting in a referendum, a discretionary sales
27 surtax at a rate that may not exceed 0.5 percent.

28 (b) The resolution shall include a statement that
29 provides a brief and general description of the capital outlay
30 projects to be funded by the surtax. The statement shall
31 conform to the requirements of s. 101.161 and shall be placed

Bill No. CS for SB 1502

Amendment No. ____

1 on the ballot by the governing body of the municipality. The
2 following question shall be placed on the ballot:

3
4FOR THECENTS TAX
5AGAINST THECENTS TAX
6

7 (c) The resolution providing for the imposition of the
8 surtax shall set forth a plan for use of the surtax proceeds
9 for fixed capital expenditures or fixed capital costs
10 associated with the construction, reconstruction, or
11 improvement of municipal facilities that have a useful life
12 expectancy of 5 or more years, and any land acquisition, land
13 improvement, design, and engineering costs related thereto.
14 Surtax revenues may be used for the purpose of servicing bond
15 indebtedness to finance projects authorized by this
16 subsection, and any interest accrued thereto may be held in
17 trust to finance such projects. Neither the proceeds of the
18 surtax nor any interest accrued thereto shall be used for
19 operational expenses.

20 (d) Surtax revenues collected by the Department of
21 Revenue pursuant to this subsection shall be distributed to
22 the municipality imposing the surtax in accordance with law.

23 Section 2. Subsection (7) of section 212.054, Florida
24 Statutes, 1998 Supplement, is amended to read:

25 212.054 Discretionary sales surtax; limitations,
26 administration, and collection.--

27 (7)(a) The governing body of any county levying a
28 discretionary sales surtax, ~~or~~ the school board of any county
29 levying the school capital outlay surtax authorized by s.
30 212.055(7), or the governing body of any municipality levying
31 the capital outlay surtax authorized by s. 212.055(8) shall

Bill No. CS for SB 1502

Amendment No. ____

1 notify the department within 10 days after final adoption by
 2 ordinance or referendum of an imposition, termination, or rate
 3 change of the surtax, but no later than November 16 prior to
 4 the effective date. The notice must specify the time period
 5 during which the surtax will be in effect and the rate and
 6 must include a copy of the ordinance and such other
 7 information as the department requires by rule. Failure to
 8 timely provide such notification to the department shall
 9 result in the delay of the effective date for a period of 1
 10 year.

11 (b) In addition to the notification required by
 12 paragraph (a), the governing body of any county proposing to
 13 levy a discretionary sales surtax, or the school board of any
 14 county proposing to levy the school capital outlay surtax
 15 authorized by s. 212.055(7), or the governing body of any
 16 municipality proposing to levy the capital outlay surtax
 17 authorized by s. 212.055(8) shall notify the department by
 18 October 1 if the referendum or consideration of the ordinance
 19 that would result in imposition, termination, or rate change
 20 of the surtax is scheduled to occur on or after October 1 of
 21 that year. Failure to timely provide such notification to the
 22 department shall result in the delay of the effective date for
 23 a period of 1 year.

24
25 (Redesignate subsequent sections.)

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27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 On page 1, lines 2 and 3, delete those lines

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Bill No. CS for SB 1502

Amendment No. ____

1 and insert:

2 An act relating to taxes; amending s. 212.055,
3 F.S.; revising provisions which authorize
4 certain counties to use tax proceeds to retire
5 or service indebtedness for bonds issued before
6 July 1, 1987, for infrastructure purposes;
7 including charter counties within such
8 authorization; authorizing use of interest
9 accrued on tax proceeds for such purpose;
10 extending such authorization to bonds
11 subsequently issued to refund such bonds;
12 ratifying prior use of tax proceeds and
13 interest for such refunding bonds; authorizing
14 municipalities to impose a capital outlay
15 surtax; providing for a referendum; amending s.
16 212.054, F.S.; providing for the governing body
17 of a municipality levying the surtax to notify
18 the Department of Revenue; amending s. 212.031,
19 F.S.;

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