

Bill No. HB 289
Amendment No. ____

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator McKay moved the following amendment:		
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13	Senate Amendment (with title amendment)		
14	On page 1, line 19, through page 3, line 24, delete		
15	those lines		
16			
17	and insert:		
18	Section 1. Paragraph (d) of subsection (2) of section		
19	212.055, Florida Statutes, 1998 Supplement, is amended, and		
20	subsection (8) is added to that section, 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		

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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 75,000 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, 1999, is ratified.

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

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

23 (8) MUNICIPAL CAPITAL OUTLAY SURTAX.--

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

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

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1 conform to the requirements of s. 101.161 and shall be placed
2 on the ballot by the governing body of the municipality. The
3 following question shall be placed on the ballot:

4
5 FOR THE CENTS TAX
6 AGAINST THE CENTS TAX

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

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

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

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

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

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1 the capital outlay surtax authorized by s. 212.055(8)shall
 2 notify the department within 10 days after final adoption by
 3 ordinance or referendum of an imposition, termination, or rate
 4 change of the surtax, but no later than November 16 prior to
 5 the effective date. The notice must specify the time period
 6 during which the surtax will be in effect and the rate and
 7 must include a copy of the ordinance and such other
 8 information as the department requires by rule. Failure to
 9 timely provide such notification to the department shall
 10 result in the delay of the effective date for a period of 1
 11 year.

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

25
 26 (Redesignate subsequent sections.)

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

30 And the title is amended as follows:

31 On page 1, line 14, after the semicolon

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1 insert:

2 authorizing municipalities to impose a capital
3 outlay surtax; providing for a referendum;
4 amending s. 212.054, F.S.; providing for the
5 governing body of a municipality levying the
6 surtax to notify the Department of Revenue;

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