

By Representative K. 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, 1998 Supplement, is amended to
21 read:

22 212.055 Discretionary sales surtaxes; legislative
23 intent; authorization and use of proceeds.--It is the
24 legislative intent that any authorization for imposition of a
25 discretionary sales surtax shall be published in the Florida
26 Statutes as a subsection of this section, irrespective of the
27 duration of the levy. Each enactment shall specify the types
28 of counties authorized to levy; the rate or rates which may be
29 imposed; the maximum length of time the surtax may be imposed,
30 if any; the procedure which must be followed to secure voter
31 approval, if required; the purpose for which the proceeds may

1 be expended; and such other requirements as the Legislature
2 may provide. Taxable transactions and administrative
3 procedures shall be as provided in s. 212.054.

4 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

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

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

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1 2. For the purposes of this paragraph,
2 "infrastructure" means:
3 a. Any fixed capital expenditure or fixed capital
4 outlay associated with the construction, reconstruction, or
5 improvement of public facilities which have a life expectancy
6 of 5 or more years and any land acquisition, land improvement,
7 design, and engineering costs related thereto.
8 b. A fire department vehicle, an emergency medical
9 service vehicle, a sheriff's office vehicle, a police
10 department vehicle, or any other vehicle, and such equipment
11 necessary to outfit the vehicle for its official use or
12 equipment that has a life expectancy of at least 5 years.
13 3. Notwithstanding any other provision of this
14 subsection, a discretionary sales surtax imposed or extended
15 after the effective date of this act may provide for an amount
16 not to exceed 15 percent of the local option sales surtax
17 proceeds to be allocated for deposit to a trust fund within
18 the county's accounts created for the purpose of funding
19 economic development projects of a general public purpose
20 targeted to improve local economies, including the funding of
21 operational costs and incentives related to such economic
22 development. The ballot statement must indicate the intention
23 to make an allocation under the authority of this
24 subparagraph.

25 Section 2. This act shall take effect July 1, 1999.
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HOUSE SUMMARY

Revises provisions which authorize Dade County to use local government infrastructure surtax proceeds to retire or service indebtedness for bonds issued before July 1, 1987, for infrastructure purposes. Includes charter counties within such authorization. Authorizes use of interest accrued on tax proceeds for such purpose. Extends such authorization to bonds subsequently issued to refund such bonds. Ratifies prior use of tax proceeds and interest for such refunding bonds.