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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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