

By Representative Levine

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 levy a county land
 5 use, environmental preservation, and growth
 6 control surtax; providing the maximum rate and
 7 period of levy; requiring referendum approval;
 8 providing for use of the proceeds; providing
 9 for administration; providing an effective
 10 date.

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

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

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

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

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1 (a) The governing body of any county may levy a
2 discretionary sales surtax pursuant to this subsection. The
3 levy of the surtax shall be pursuant to ordinance approved by
4 a majority of the electors of the county voting in a
5 referendum on the surtax.

6 (b) The rate of the surtax shall be up to 1 percent.
7 The surtax shall not be levied for a period longer than 10
8 years.

9 (c) The proposal to adopt a discretionary sales surtax
10 as provided in this subsection and to create a trust fund
11 within the county accounts shall be placed on the ballot in
12 accordance with law at a time to be set at the discretion of
13 the governing body. A statement which includes a brief general
14 description of the authorized uses of the surtax shall be
15 placed on the ballot by the governing body. The following
16 question shall be placed on the ballot:

17
18 FOR the -cent sales tax
19 AGAINST the -cent sales tax
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21 (d) The proceeds of the surtax authorized by this
22 subsection may only be used for the following purposes:

23 1. To acquire fee interests or easements in lands to
24 create county parks and recreation areas for the purpose, in
25 whole or in part, of conserving land, preserving green spaces,
26 preserving open spaces, and establishing greenbelts.

27 2. To acquire fee interests or easements in lands for
28 the purpose of restoring or preserving ecosystems and natural
29 wildlife habitats.

30 3. To acquire fee interests or easements in lands for
31 the purpose of protecting water quality or local water

1 availability, including lands intended to serve as water
2 recharge areas.

3 4. To acquire fee interests or easements in lands for
4 the purpose of limiting lands which are available for
5 development to encourage urban infill development, to
6 encourage higher density development than might otherwise
7 occur, and to moderate the rate of population growth in a
8 geographic area.

9 5. To compensate landowners for the loss of any
10 constitutionally protected property right, including reduced
11 value of land, which is the result of county government
12 restrictions on land development enacted after the effective
13 date of this subsection to achieve any of the purposes
14 specified in subparagraphs 1., 2., 3., or 4.

15 (e) Moneys collected pursuant to this subsection shall
16 be distributed by the department on a regular and periodic
17 basis to the clerk of the circuit court as ex officio
18 custodian of the funds. The clerk of the circuit court shall:

19 1. Maintain the moneys in the trust fund created for
20 this purpose.

21 2. Invest any funds held on deposit in the trust fund
22 pursuant to general law.

23 3. Disburse the funds, including any interest earned,
24 upon directive from the governing body.

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

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HOUSE SUMMARY

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30 Authorizes any county to levy a county land use,
31 environmental preservation, and growth control sales
referendum approval. Provides for use of the proceeds.