

By Senator Horne

6-612-99

1 A bill to be entitled
2 An act relating to local government finance;
3 amending s. 212.055, F.S.; authorizing charter
4 counties and counties as defined in s. 125.011,
5 F.S., to use the proceeds of local government
6 infrastructure surtax revenues and interest
7 thereon to retire or service indebtedness
8 incurred for certain bonds and to refund bonds
9 issued after a specified date; ratifying any
10 use of such proceeds or interest for purposes
11 of retiring or servicing indebtedness incurred
12 before the effective date of this act for
13 refunding certain bonds; providing an effective
14 date.

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

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18 Section 1. Paragraph (d) of subsection (2) of section
19 212.055, Florida Statutes, 1998 Supplement, is amended to
20 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

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. Charter counties and counties as
23 defined in s. 125.011(1), may, in addition, use the proceeds
24 and any interest accrued thereon to retire or service
25 indebtedness incurred for bonds issued prior to July 1, 1987,
26 for infrastructure purposes and, for bonds subsequently
27 issued, to refund such bonds.

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

30 a. Any fixed capital expenditure or fixed capital
31 outlay associated with the construction, reconstruction, or

1 improvement of public facilities which have a life expectancy
2 of 5 or more years and any land acquisition, land improvement,
3 design, and engineering costs related thereto.

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

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

21 Section 2. Any use of the proceeds of the surtax
22 authorized by subsection (2) of section 212.055, Florida
23 Statutes, or of any interest accrued on such proceeds, for
24 purposes of retiring or servicing indebtedness incurred before
25 July 1, 1999, for refunding bonds issued after July 1, 1987,
26 is ratified.

27 Section 3. This act shall take effect July 1, 1999.
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SENATE SUMMARY

Authorizes charter counties and counties as defined in s. 125.011, F.S., to use the proceeds and interest of local government infrastructure surtax revenues to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Ratifies any use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred before the effective date of this act for such refunding bonds.