

Bill No. CS for SB 970

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 5, between lines 7 and 8,

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16 insert:

17 Section 2. Paragraph (d) of subsection (2) of section
18 212.055, Florida Statutes, 1998 Supplement, is amended, and
19 subsection (8) is added to that section, to read:

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

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1 procedures shall be as provided in s. 212.054.

2 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

3 (d)1. The proceeds of the surtax authorized by this

4 subsection and any interest accrued thereto shall be expended

5 by the school district or within the county and municipalities

6 within the county, or, in the case of a negotiated joint

7 county agreement, within another county, to finance, plan, and

8 construct infrastructure and to acquire land for public

9 recreation or conservation or protection of natural resources

10 and to finance the closure of county-owned or municipally

11 owned solid waste landfills that are already closed or are

12 required to close by order of the Department of Environmental

13 Protection. Any use of such proceeds or interest for purposes

14 of landfill closure prior to July 1, 1993, is ratified.

15 Neither the proceeds nor any interest accrued thereto shall be

16 used for operational expenses of any infrastructure, except

17 that any county with a population of less than 75,000 that is

18 required to close a landfill by order of the Department of

19 Environmental Protection may use the proceeds or any interest

20 accrued thereto for long-term maintenance costs associated

21 with landfill closure. Counties, as defined in s. 125.011(1),

22 and charter counties may, in addition, use the proceeds and

23 any interest accrued thereto to retire or service indebtedness

24 incurred for bonds issued prior to July 1, 1987, for

25 infrastructure purposes, and for bonds subsequently issued to

26 refund such bonds. Any use of such proceeds or interest for

27 purposes of retiring or servicing indebtedness incurred for

28 such refunding bonds prior to July 1, 1999, is ratified.

29 2. For the purposes of this paragraph,

30 "infrastructure" means:

31 a. Any fixed capital expenditure or fixed capital

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1 outlay associated with the construction, reconstruction, or
2 improvement of public facilities which have a life expectancy
3 of 5 or more years and any land acquisition, land improvement,
4 design, and engineering costs related thereto.

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

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

22 (8) MUNICIPAL CAPITAL OUTLAY SURTAX.--

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

28 (b) The resolution shall include a statement that
29 provides a brief and general description of the capital outlay
30 projects to be funded by the surtax. The statement shall
31 conform to the requirements of s. 101.161 and shall be placed

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1 on the ballot by the governing body of the municipality. The
2 following question shall be placed on the ballot:

3
4FOR THECENTS TAX
5AGAINST THECENTS TAX

6
7 (c) The resolution providing for the imposition of the
8 surtax shall set forth a plan for use of the surtax proceeds
9 for fixed capital expenditures or fixed capital costs
10 associated with the construction, reconstruction, or
11 improvement of municipal facilities that have a useful life
12 expectancy of 5 or more years, and any land acquisition, land
13 improvement, design, and engineering costs related thereto.
14 Surtax revenues may be used for the purpose of servicing bond
15 indebtedness to finance projects authorized by this
16 subsection, and any interest accrued thereto may be held in
17 trust to finance such projects. Neither the proceeds of the
18 surtax nor any interest accrued thereto shall be used for
19 operational expenses.

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

23 Section 3. Subsection (7) of section 212.054, Florida
24 Statutes, 1998 Supplement, is amended to read:

25 212.054 Discretionary sales surtax; limitations,
26 administration, and collection.--

27 (7)(a) The governing body of any county levying a
28 discretionary sales surtax, ~~or~~ the school board of any county
29 levying the school capital outlay surtax authorized by s.
30 212.055(7), or the governing body of any municipality levying
31 the capital outlay surtax authorized by s. 212.055(8) shall

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

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

24
25 (Redesignate subsequent sections.)

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

29 And the title is amended as follows:

30 On page 1, lines 2 and 3, delete those lines

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1 and insert:

2 An act relating to taxes; authorizing
3 municipalities to impose a capital outlay
4 surtax; providing for a referendum; amending s.
5 212.054, F.S.; providing for the governing body
6 of a municipality levying the surtax to notify
7 the Department of Revenue; amending s. 212.04,
8 F.S.;

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