

By Senators Kirkpatrick, Holzendorf and Mitchell

5-140-00

1                                   A bill to be entitled  
2           An act relating to discretionary sales  
3           surtaxes; amending s. 212.055, F.S.; revising  
4           the population requirements for levying the  
5           small county surtax; providing an effective  
6           date.

7  
8 Be It Enacted by the Legislature of the State of Florida:

9  
10           Section 1. Subsection (3) of section 212.055, Florida  
11 Statutes, is amended to read:

12           212.055 Discretionary sales surtaxes; legislative  
13 intent; authorization and use of proceeds.--It is the  
14 legislative intent that any authorization for imposition of a  
15 discretionary sales surtax shall be published in the Florida  
16 Statutes as a subsection of this section, irrespective of the  
17 duration of the levy. Each enactment shall specify the types  
18 of counties authorized to levy; the rate or rates which may be  
19 imposed; the maximum length of time the surtax may be imposed,  
20 if any; the procedure which must be followed to secure voter  
21 approval, if required; the purpose for which the proceeds may  
22 be expended; and such other requirements as the Legislature  
23 may provide. Taxable transactions and administrative  
24 procedures shall be as provided in s. 212.054.

25           (3) SMALL COUNTY SURTAX.--

26           (a) The governing authority in each county that has a  
27 population of 50,000 or less on April 1, 1992, or a population  
28 of 75,000 or less on October 1, 2000, may levy a discretionary  
29 sales surtax of 0.5 percent or 1 percent. The levy of the  
30 surtax must ~~shall~~ be pursuant to ordinance enacted by an  
31 extraordinary vote of the members of the county governing

1 authority if the surtax revenues are expended for operating  
2 purposes. If the surtax revenues are expended for the purpose  
3 of servicing bond indebtedness, the surtax shall be approved  
4 by a majority of the electors of the county voting in a  
5 referendum on the surtax.

6 (b) A statement that includes a brief general  
7 description of the projects to be funded by the surtax and  
8 conforms to the requirements of s. 101.161 shall be placed on  
9 the ballot by the governing authority of any county that  
10 enacts an ordinance calling for a referendum on the levy of  
11 the surtax for the purpose of servicing bond indebtedness.  
12 The following question shall be placed on the ballot:

13  
14 . . . .FOR the . . . .-cent sales tax  
15 . . . .AGAINST the . . . .-cent sales tax  
16

17 (c) Pursuant to s. 212.054(4), the proceeds of the  
18 surtax levied under this subsection must ~~shall~~ be distributed  
19 to the county and the municipalities within the county in  
20 which the surtax was collected, according to:

21 1. An interlocal agreement between the county  
22 governing authority and the governing bodies of the  
23 municipalities representing a majority of the county's  
24 municipal population, which agreement may include a school  
25 district with the consent of the county governing authority  
26 and the governing bodies of the municipalities representing a  
27 majority of the county's municipal population; or

28 2. If there is no interlocal agreement, according to  
29 the formula provided in s. 218.62.  
30  
31

1 Any change in the distribution formula shall take effect on  
2 the first day of any month that begins at least 60 days after  
3 written notification of that change has been made to the  
4 department.

5 (d)1. If the surtax is levied pursuant to a  
6 referendum, the proceeds of the surtax and any interest  
7 accrued thereto may be expended by the school district or  
8 within the county and municipalities within the county, or, in  
9 the case of a negotiated joint county agreement, within  
10 another county, for the purpose of servicing bond indebtedness  
11 to finance, plan, and construct infrastructure and to acquire  
12 land for public recreation or conservation or protection of  
13 natural resources. However, if the surtax is levied pursuant  
14 to an ordinance approved by an extraordinary vote of the  
15 members of the county governing authority, the proceeds and  
16 any interest accrued thereto may be used for operational  
17 expenses of any infrastructure or for any public purpose  
18 authorized in the ordinance under which the surtax is levied.

19 2. As used in ~~For the purposes of~~ this paragraph, the  
20 term "infrastructure" means any fixed capital expenditure or  
21 fixed capital costs associated with the construction,  
22 reconstruction, or improvement of public facilities that have  
23 a life expectancy of 5 or more years and any land acquisition,  
24 land improvement, design, and engineering costs related  
25 thereto.

26 (e) A school district, county, or municipality that  
27 receives proceeds under this subsection following a referendum  
28 may pledge the proceeds for the purpose of servicing new bond  
29 indebtedness incurred pursuant to law. Local governments may  
30 use the services of the Division of Bond Finance pursuant to  
31 the State Bond Act to issue any bonds through the provisions

1 of this subsection. A jurisdiction may not issue bonds  
2 pursuant to this subsection more frequently than once per  
3 year. A county and municipality may join together to issue  
4 bonds authorized by this subsection.

5 (f) Notwithstanding any other provision of this  
6 section, a county shall not levy local option sales surtaxes  
7 authorized in this subsection and subsections (2), (4), (5),  
8 and (6) in excess of a combined rate of 1 percent.

9 Section 2. This act shall take effect October 1, 2000.

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

\*\*\*\*\*

SENATE SUMMARY

Allows small counties that have a population of 75,000 or less on October 1, 2000, to levy the discretionary small-county sales surtax.