

By Representative K. Smith

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.

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

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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:

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14 FOR the -cent sales tax
15 AGAINST the -cent sales tax

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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.

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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.

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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.