

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Finance & Taxation offered the following:

Amendment (with title amendment)

On page 2, line 31, through

Page 4, line 19

remove from the bill: all of said lines

and insert in lieu thereof: penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department,

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1 the department shall audit only those businesses in the county
2 that it audits pursuant to chapter 212.

3 Section 1. Subsection (1) of section 125.901, Florida
4 Statutes, is amended to read:

5 125.901 Children's services; independent special
6 district; council; powers, duties, and functions.--

7 (1) Each county may by ordinance create an independent
8 special district, as defined in ss. 189.403(3) and
9 200.001(8)(e), to provide funding for children's services
10 throughout the county in accordance with this section. The
11 boundaries of such district shall be coterminous with the
12 boundaries of the county. The county governing body shall
13 obtain approval, by a majority vote of those electors voting
14 on the question, to annually levy ad valorem taxes which shall
15 not exceed the maximum millage rate authorized by this
16 section. Any district created pursuant to the provisions of
17 this subsection shall be required to levy and fix millage
18 subject to the provisions of s. 200.065. Once such millage is
19 approved by the electorate, the district shall not be required
20 to seek approval of the electorate in future years to levy the
21 previously approved millage.

22 (a) The governing board of the district shall be a
23 council on children's services, which may also be known as a
24 juvenile welfare board or similar name as established in the
25 ordinance by the county governing body. Such council shall
26 consist of 10 members, including: the superintendent of
27 schools; a local school board member; the district
28 administrator from the appropriate district of the Department
29 of Children and Family Services, or his or her designee who is
30 a member of the Senior Management Service or of the Selected
31 Exempt Service; one member of the county governing body or

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1 designated alternate member of the county governing body; and
2 the judge assigned to juvenile cases who shall sit as a voting
3 member of the board, except that said judge shall not vote or
4 participate in the setting of ad valorem taxes under this
5 section. In the event there is more than one judge assigned to
6 juvenile cases in a county, the chief judge shall designate
7 one of said juvenile judges to serve on the board. The
8 remaining five members shall be appointed by the Governor, and
9 shall, to the extent possible, represent the demographic
10 diversity of the population of the county. After soliciting
11 recommendations from the public, the county governing body
12 shall submit to the Governor the names of at least three
13 persons for each vacancy occurring among the five members
14 appointed by the Governor, and the Governor shall appoint
15 members to the council from the candidates nominated by the
16 county governing body. The Governor shall make a selection
17 within a 45-day period or request a new list of candidates.
18 All members appointed by the Governor shall have been
19 residents of the county for the previous 24-month period.
20 Such members shall be appointed for 4-year terms, except that
21 the length of the terms of the initial appointees shall be
22 adjusted to stagger the terms. The Governor may remove a
23 member for cause or upon the written petition of the county
24 governing body. If any of the members of the council required
25 to be appointed by the Governor under the provisions of this
26 subsection shall resign, die, or be removed from office, the
27 vacancy thereby created shall, as soon as practicable, be
28 filled by appointment by the Governor, using the same method
29 as the original appointment, and such appointment to fill a
30 vacancy shall be for the unexpired term of the person who
31 resigns, dies, or is removed from office.

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1 (b) Nothing in this subsection shall prohibit a county
2 from exercising such power as is provided by general or
3 special law to provide children's services or to create a
4 special district to provide such services.

5 Section 2. Paragraph (c) of subsection (5) of section
6 212.0305, Florida Statutes, is amended to read:

7 212.0305 Convention development taxes; intent;
8 administration; authorization; use of proceeds.--

9 (5) LOCAL ADMINISTRATION OF TAX.--

10 (c) A county adopting an ordinance providing for the
11 collection and administration of the tax on a local basis
12 shall also adopt an ordinance electing either to assume all
13 responsibility for auditing the records and accounts of
14 dealers, and assessing, collecting, and enforcing payments of
15 delinquent taxes, or to delegate such authority to the
16 Department of Revenue. If the county elects to assume such
17 responsibility, it shall be bound by the rules promulgated by
18 the Department of Revenue pursuant to paragraph (3)(f), as
19 well as those rules pertaining to the sales and use tax on
20 transient rentals imposed by s. 212.03. The county may use
21 any power granted in this chapter to the department to
22 determine the amount of tax, penalties, and interest to be
23 paid by each dealer and to enforce payment of such tax,
24 penalties, and interest. The county may use a certified public
25 accountant licensed in this state in the administration of its
26 statutory duties and responsibilities. Such certified public
27 accountants are bound by the same confidentiality requirements
28 and subject to the same penalties as the county under s.
29 213.053. If the county delegates such authority to the
30 department, the department shall distribute any collections so
31 received, less costs of administration, to the county. The

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1 amount deducted for costs of administration by the department
 2 shall be used only for those costs which are solely and
 3 directly attributable to auditing, assessing, collecting,
 4 processing, and enforcing payments of delinquent taxes
 5 authorized in this section. If a county elects to delegate
 6 such authority to the department, the department shall audit
 7 only those businesses in the county that it audits pursuant to
 8 this chapter.

9 Section 3. Paragraph (j) of subsection (7) of s.
 10 213.053, Florida Statutes, is amended to read:

11 213.053 Confidentiality and information sharing.--

12 (7) Notwithstanding any other provision of this
 13 section, the department may provide:

14 (j) Information authorized pursuant to s. 213.0535 to
 15 eligible participants and certified public accountants for
 16 such participants in the Registration Information Sharing and
 17 Exchange Program.

18
 19 Disclosure of information under this subsection shall be
 20 pursuant to a written agreement between the executive director
 21 and the agency. Such agencies, governmental or
 22 nongovernmental, shall be bound by the same requirements of
 23 confidentiality as the Department of Revenue. Breach of
 24 confidentiality is a misdemeanor of the first degree,
 25 punishable as provided by s. 775.082 or s. 775.083.

26 Section 4. Paragraph (c) of subsection (2) of section
 27 212.055, Florida Statutes, is amended to read:

28 212.055 Discretionary sales surtaxes; legislative
 29 intent; authorization and use of proceeds.--It is the
 30 legislative intent that any authorization for imposition of a
 31 discretionary sales surtax shall be published in the Florida

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1 Statutes as a subsection of this section, irrespective of the
2 duration of the levy. Each enactment shall specify the types
3 of counties authorized to levy; the rate or rates which may be
4 imposed; the maximum length of time the surtax may be imposed,
5 if any; the procedure which must be followed to secure voter
6 approval, if required; the purpose for which the proceeds may
7 be expended; and such other requirements as the Legislature
8 may provide. Taxable transactions and administrative
9 procedures shall be as provided in s. 212.054.

10 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

11 (c) Pursuant to s. 212.054(4), the proceeds of the
12 surtax levied under this subsection shall be distributed to
13 the county and the municipalities within such county in which
14 the surtax was collected, according to:

15 1. An interlocal agreement between the county
16 governing authority and the governing bodies of the
17 municipalities representing a majority of the county's
18 municipal population, which agreement may include a school
19 district with the consent of the county governing authority
20 and the governing bodies of the municipalities representing a
21 majority of the county's municipal population; ~~or~~

22 2. If there is no interlocal agreement, according to
23 the formula provided in s. 218.62; ~~or-~~

24 3. If the governing body of a county enacts an
25 ordinance pursuant to subparagraph (a)1. and paragraph (b)
26 which limits the use of the proceeds from the proposed surtax
27 exclusively to county detention facilities or court
28 facilities, the ordinance may provide that all proceeds from
29 the surtax be distributed solely to the county for the
30 aforementioned purposes. As used in this subparagraph, the
31 term "county detention facility" means buildings, structures,

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1 real estate, easements, and related interests in real estate,
2 including, but not limited to, those required to acquire or
3 construct structures for the purpose of a county jail, a
4 county stockade, a county work camp, a county residential
5 probation center, and all equipment, storage, and parking
6 related thereto which are used by a county or county officer
7 for the detention of persons charged with or convicted of
8 either a felony or misdemeanor. As used in this subparagraph,
9 the term "court facility" means buildings, real estate,
10 easements, and related interests in real estate, including,
11 but not limited to, those structures for the purpose of
12 housing either personnel, equipment, or functions of the
13 circuit or county court, public defenders, state attorneys,
14 and court related functions of the clerks of the court and all
15 storage and parking related thereto.

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17 Any change in the distribution formula must take effect on the
18 first day of any month that begins at least 60 days after
19 written notification of that change has been made to the
20 department.

21 Section 5. This act shall take effect upon becoming a
22 law.

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

26 And the title is amended as follows:

27 On page 1, lines 3-13
28 remove from the title of the bill: all of said lines

29
30 and insert in lieu thereof:
31 amending s. 125.901, F.S.; authorizing the appointment of an

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1 alternate delegate member for a county governing body to a
2 council on children's services; amending ss. 125.0104,
3 212.0305, F.S.; providing that a county that elects to assume
4 responsibility for audit and enforcement with respect to the
5 local option tourist development tax, area of critical state
6 concern tourist impact tax, or convention development taxes
7 may use certified public accountants in administering its
8 duties; providing for application of confidentiality and
9 penalty provisions to such agents; amending s. 213.053, F.S.;
10 providing for information sharing; amending s. 212.055, F.S.;
11 providing a distribution of proceeds from the Local Government
12 Infrastructure Surtax to be used solely for county detention
13 facilities under certain circumstances; providing definitions;
14 providing an effective date.

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