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2 An act relating to the use and disposition of  
3 real and personal property; amending s. 125.35,  
4 F.S.; providing an alternative procedure for  
5 the sale or disposition of certain property by  
6 boards of county commissioners; amending ss.  
7 125.568, 166.048, 255.259, 335.167, 373.185,  
8 F.S.; redefining the term "Xeriscape";  
9 prohibiting certain restrictions on the  
10 practice of Xeriscape; amending s. 373.62,  
11 F.S.; providing for the operation and  
12 maintenance of rain sensor devices; amending s.  
13 720.3075, F.S.; prohibiting homeowners'  
14 associations from restricting the practice of  
15 Xeriscape; amending s. 197.502, F.S.; amending  
16 procedures that apply if there are no bidders  
17 at a public sale of property against which tax  
18 certificates are held; prescribing the period  
19 during which interest on the opening bid  
20 continues to accrue; amending s. 197.512, F.S.;  
21 providing an exception to certain recording  
22 duties of the clerk; amending s. 197.542, F.S.;  
23 revising procedures relating to the sale at  
24 public auction of lands on which an application  
25 for tax deed has been obtained; requiring the  
26 high bidder to post a nonrefundable cash  
27 deposit at the time of the sale; amending s.  
28 129.06, F.S.; providing a procedure by which  
29 counties may amend a prior year's budget;  
30 amending s. 125.0108, F.S.; providing that the  
31 tourist impact tax that is authorized to be

1           levied in an area of critical state concern in  
2           certain counties may be levied throughout the  
3           entire county, subject to referendum approval,  
4           if the area of critical state concern is  
5           greater than 50 percent of the area of the  
6           county; amending s. 125.0104, F.S.; authorizing  
7           certain counties to continue using a tourist  
8           development tax after retirement of applicable  
9           bonds under certain circumstances; creating s.  
10          166.0415, F.S.; allowing municipalities to  
11          adopt certain laws, ordinances, rules, or other  
12          measures for increasing the supply of  
13          affordable housing; creating s. 125.01055,  
14          F.S.; allowing counties to adopt certain laws,  
15          ordinances, rules, or other measures for  
16          increasing the supply of affordable housing;  
17          providing effective dates.

18

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

20

21           Section 1. Section 125.35, Florida Statutes, is  
22 amended to read:23           125.35 County authorized to sell real and personal  
24 property and to lease real property.--25           (1)(a) The board of county commissioners is expressly  
26 authorized to sell and convey any real or personal property,  
27 and to lease real property, belonging to the county, whenever  
28 the board determines that it is to the best interest of the  
29 county to do so, to the highest and best bidder for the  
30 particular use the board deems to be the highest and best, for

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1 such length of term and such conditions as the governing body  
2 may in its discretion determine.

3 (b) Notwithstanding the provisions of paragraph (a),  
4 the Board of County Commissioners is expressly authorized to:

5 1. Negotiate the lease of an airport or seaport  
6 facility;

7 2. Modify or extend an existing lease of real property  
8 for an additional term not to exceed 25 years, where the  
9 improved value of the lease has an appraised value in excess  
10 of \$20 million; or

11 3. Lease a professional sports franchise facility  
12 financed by revenues received pursuant to s. 125.0104 or s.  
13 212.20;

14  
15 under such terms and conditions as negotiated by the board.

16 (c) No sale of any real property shall be made unless  
17 notice thereof is published once a week for at least 2 weeks  
18 in some newspaper of general circulation published in the  
19 county, calling for bids for the purchase of the real estate  
20 so advertised to be sold. In the case of a sale, the bid of  
21 the highest bidder complying with the terms and conditions set  
22 forth in such notice shall be accepted, unless the board of  
23 county commissioners rejects all bids because they are too  
24 low. The board of county commissioners may require a deposit  
25 to be made or a surety bond to be given, in such form or in  
26 such amount as the board determines, with each bid submitted.

27 (2) When the board of county commissioners finds that  
28 a parcel of real property is of insufficient size and shape to  
29 be issued a building permit for any type of development to be  
30 constructed on the property or when the board of county  
31 commissioners finds that the value of a parcel of real

1 property is \$15,000 or less, as determined by a fee appraiser  
2 designated by the board or as determined by the county  
3 property appraiser, and when, due to the size, shape,  
4 location, and value of the parcel, it is determined by the  
5 board that the parcel is of use only to one or more adjacent  
6 property owners, the board may effect a private sale of the  
7 parcel. The board may, after sending notice of its intended  
8 action to owners of adjacent property by certified mail,  
9 effect a sale and conveyance of the parcel at private sale  
10 without receiving bids or publishing notice; however, if,  
11 within 10 working days after receiving such mailed notice, two  
12 or more owners of adjacent property notify the board of their  
13 desire to purchase the parcel, the board shall accept sealed  
14 bids for the parcel from such property owners and may convey  
15 such parcel to the highest bidder or may reject all offers.

16 (3) As an alternative to subsections (1) and (2), the  
17 board of county commissioners may by ordinance prescribe  
18 disposition standards and procedures to be used by the county  
19 in selling and conveying any real or personal property and in  
20 leasing real property owned by the county. The standards and  
21 procedures must provide at a minimum for:

22 (a) Establishment of competition and qualification  
23 standards upon which disposition will be determined.

24 (b) Reasonable public notice of the intent to consider  
25 disposition of county property and the availability of copies  
26 of the standards. Reasonableness of the notice is to be  
27 determined by the efficacy and efficiency of the means of  
28 communication used.

29 (c) Identification of the form and manner by which an  
30 interested person may acquire county property.

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1           (d) Types of negotiation procedures applicable to the  
2 selection of a person to whom county properties may be  
3 disposed.

4           (e) The manner in which interested persons will be  
5 notified of the board's intent to consider final action at a  
6 regular meeting of the board on the disposition of a property  
7 and the time and manner for making objections.

8           (f) Adherence in the disposition of real property to  
9 the governing comprehensive plan and zoning ordinances.

10           Section 2. Section 125.568, Florida Statutes, is  
11 amended to read:

12           125.568 Conservation of water; Xeriscape.--

13           (1)(a) The Legislature finds that Xeriscape  
14 contributes to the conservation of water. In an effort to  
15 meet the water needs of this state in a manner that will  
16 supply adequate and dependable supplies of water where needed,  
17 it is the intent of the Legislature that Xeriscape be an  
18 essential part of water conservation planning.

19           (b) "Xeriscape" or "Florida friendly landscape" means  
20 quality landscapes that conserve water and protect the  
21 environment and are adaptable to local conditions and which  
22 are drought tolerant ~~a landscaping method that maximizes the~~  
23 ~~conservation of water by the use of site-appropriate plants~~  
24 ~~and an efficient watering system.~~ The principles of Xeriscape  
25 include planning and design, appropriate choice of plants,  
26 soil analysis which may include the use of solid waste  
27 compost, practical use of turf, efficient irrigation,  
28 appropriate use of mulches, and proper maintenance.

29           (2) ~~By October 1, 1992,~~The board of county  
30 commissioners of each county shall consider enacting  
31 ordinances requiring the use of Xeriscape as a water

1 conservation measure. If the board determines that Xeriscape  
2 would be of significant benefit as a water conservation  
3 measure relative to the cost to implement Xeriscape  
4 landscaping in its area of jurisdiction, the board shall enact  
5 a Xeriscape ordinance. Further, the board of county  
6 commissioners shall consider promoting Xeriscape as a water  
7 conservation measure by: using Xeriscape in, around, or near  
8 facilities, parks, and other common areas under its  
9 jurisdiction which are landscaped after the effective date of  
10 this act; providing public education on Xeriscape, its uses as  
11 a water conservation tool, and its long-term  
12 cost-effectiveness; and offering incentives to local residents  
13 and businesses to implement Xeriscape landscaping.

14 (3) A deed restriction or covenant entered after  
15 October 1, 2001, or local government ordinance may not  
16 prohibit any property owner from implementing Xeriscape or  
17 Florida friendly landscape on his or her land.

18 Section 3. Section 166.048, Florida Statutes, is  
19 amended to read:

20 166.048 Conservation of water; Xeriscape.--

21 (1)(a) The Legislature finds that Xeriscape  
22 contributes to the conservation of water. In an effort to  
23 meet the water needs of this state in a manner that will  
24 supply adequate and dependable supplies of water where needed,  
25 it is the intent of the Legislature that Xeriscape be an  
26 essential part of water conservation planning.

27 (b) "Xeriscape" or "Florida friendly landscape" means  
28 quality landscapes that conserve water and protect the  
29 environment and are adaptable to local conditions and which  
30 are drought tolerant ~~a landscaping method that maximizes the~~  
31 ~~conservation of water by the use of site-appropriate plants~~

1 ~~and an efficient watering system.~~ The principles of Xeriscape  
2 include planning and design, appropriate choice of plants,  
3 soil analysis which may include the use of solid waste  
4 compost, practical use of turf, efficient irrigation,  
5 appropriate use of mulches, and proper maintenance.

6 (2) ~~By October 1, 1992,~~The governing body of each  
7 municipality shall consider enacting ordinances requiring the  
8 use of Xeriscape as a water conservation measure. If the  
9 governing body determines that Xeriscape would be of  
10 significant benefit as a water conservation measure relative  
11 to the cost to implement Xeriscape landscaping in its area of  
12 jurisdiction in the municipality, the board shall enact a  
13 Xeriscape ordinance. Further, the governing body shall  
14 consider promoting Xeriscape as a water conservation measure  
15 by: using Xeriscape in, around, or near facilities, parks,  
16 and other common areas under its jurisdiction which are  
17 landscaped after the effective date of this act; providing  
18 public education on Xeriscape, its uses as a water  
19 conservation tool, and its long-term cost-effectiveness; and  
20 offering incentives to local residents and businesses to  
21 implement Xeriscape landscaping.

22 (3) A deed restriction or covenant entered after  
23 October 1, 2001, or local government ordinance may not  
24 prohibit any property owner from implementing Xeriscape or  
25 Florida friendly landscape on his or her land.

26 Section 4. Subsection (4) is added to section 255.259,  
27 Florida Statutes, to read:

28 255.259 Xeriscape landscaping on public property.--

29 (4) A deed restriction or covenant entered after  
30 October 1, 2001, or local government ordinance may not

31

1 prohibit any property owner from implementing Xeriscape or  
2 Florida friendly landscape on his or her land.

3 Section 5. Section 335.167, Florida Statutes, is  
4 amended to read:

5 335.167 State highway construction and maintenance;  
6 Xeriscape landscaping in rights-of-way.--

7 (1) The department shall use and require the use of  
8 Xeriscape practices, as defined in s. 373.185(1), in the  
9 construction and maintenance of all new state highways,  
10 wayside parks, access roads, welcome stations, and other state  
11 highway rights-of-way constructed upon or acquired after June  
12 30, 1992. The department shall develop a 5-year program for  
13 phasing in the use of Xeriscape, including the use of solid  
14 waste compost, in state highway rights-of-way constructed upon  
15 or acquired before July 1, 1992. In accomplishing these  
16 tasks, the department shall employ the guidelines set out in  
17 s. 373.185(2)(a)-(f).

18 (2) A deed restriction or covenant entered after  
19 October 1, 2001, or local government ordinance may not  
20 prohibit any property owner from implementing Xeriscape or  
21 Florida friendly landscape on his or her land.

22 Section 6. Section 373.62, Florida Statutes, is  
23 amended to read:

24 373.62 Water conservation; automatic sprinkler  
25 systems.--Any person who purchases and installs an automatic  
26 lawn sprinkler system after May 1, 1991, shall install, and  
27 must maintain and operate, a rain sensor device or switch that  
28 ~~which~~ will override the irrigation cycle of the sprinkler  
29 system when adequate rainfall has occurred.

30 Section 7. Section 373.185, Florida Statutes, is  
31 amended to read:



1           373.185 Local Xeriscape ordinances.--

2           (1) As used in this section, the term:

3           (a) "Local government" means any county or  
4 municipality of the state.

5           (b) "Xeriscape" or "Florida friendly landscape" means  
6 quality landscapes that conserve water and protect the  
7 environment and are adaptable to local conditions and which  
8 are drought tolerant ~~a landscaping method that maximizes the~~  
9 ~~conservation of water by the use of site-appropriate plants~~  
10 ~~and an efficient watering system.~~ The principles of Xeriscape  
11 include planning and design, appropriate choice of plants,  
12 soil analysis which may include the use of solid waste  
13 compost, efficient irrigation, practical use of turf,  
14 appropriate use of mulches, and proper maintenance.

15           (2) Each water management district shall design and  
16 implement an incentive program to encourage all local  
17 governments within its district to adopt new ordinances or  
18 amend existing ordinances to require Xeriscape landscaping for  
19 development permitted after the effective date of the new  
20 ordinance or amendment. Each district shall adopt rules  
21 governing the implementation of its incentive program and  
22 governing the review and approval of local government  
23 Xeriscape ordinances or amendments which are intended to  
24 qualify a local government for the incentive program. Each  
25 district shall assist the local governments within its  
26 jurisdiction by providing a model Xeriscape code and other  
27 technical assistance. A local government Xeriscape ordinance  
28 or amendment, in order to qualify the local government for a  
29 district's incentive program, must include, at a minimum:

30           (a) Landscape design, installation, and maintenance  
31 standards that result in water conservation. Such standards

1 shall address the use of plant groupings, soil analysis  
2 including the promotion of the use of solid waste compost,  
3 efficient irrigation systems, and other water-conserving  
4 practices.

5 (b) Identification of prohibited invasive exotic plant  
6 species.

7 (c) Identification of controlled plant species,  
8 accompanied by the conditions under which such plants may be  
9 used.

10 (d) A provision specifying the maximum percentage of  
11 turf and the maximum percentage of impervious surfaces allowed  
12 in a xeriscaped area and addressing the practical selection  
13 and installation of turf.

14 (e) Specific standards for land clearing and  
15 requirements for the preservation of existing native  
16 vegetation.

17 (f) A monitoring program for ordinance implementation  
18 and compliance.

19

20 The districts also shall work with local governments to  
21 promote, through educational programs and publications, the  
22 use of Xeriscape practices, including the use of solid waste  
23 compost, in existing residential and commercial development.  
24 This section may not be construed to limit the authority of  
25 the districts to require Xeriscape ordinances or practices as  
26 a condition of any consumptive use permit.

27 (3) A deed restriction or covenant entered after  
28 October 1, 2001, or local government ordinance may not  
29 prohibit any property owner from implementing Xeriscape or  
30 Florida friendly landscape on his or her land.

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1           Section 8. Section 720.3075, Florida Statutes, is  
2 amended to read:

3           720.3075 Prohibited clauses in association  
4 documents.--

5           (1) It is declared that the public policy of this  
6 state prohibits the inclusion or enforcement of certain types  
7 of clauses in homeowners' association documents, including  
8 declaration of covenants, articles of incorporation, bylaws,  
9 or any other document of the association which binds members  
10 of the association, which either have the effect of or provide  
11 that:

12           (a) A developer has the unilateral ability and right  
13 to make changes to the homeowners' association documents after  
14 the transition of homeowners' association control in a  
15 community from the developer to the nondeveloper members, as  
16 set forth in s. 720.307, has occurred.

17           (b) A homeowners' association is prohibited or  
18 restricted from filing a lawsuit against the developer, or the  
19 homeowners' association is otherwise effectively prohibited or  
20 restricted from bringing a lawsuit against the developer.

21           (c) After the transition of homeowners' association  
22 control in a community from the developer to the nondeveloper  
23 members, as set forth in s. 720.307, has occurred, a developer  
24 is entitled to cast votes in an amount that exceeds one vote  
25 per residential lot.

26  
27 Such clauses are declared null and void as against the public  
28 policy of this state.

29           (2) The public policy described in subsection (1)  
30 prohibits the inclusion or enforcement of such clauses created  
31

1 on or after the effective date of s. 3, chapter 98-261, Laws  
2 of Florida.

3 (3) Homeowners' association documents, including  
4 declarations of covenants, articles of incorporation, or  
5 bylaws, may not preclude the display of one United States flag  
6 by property owners. However, the flag must be displayed in a  
7 respectful way and may be subject to reasonable standards for  
8 size, placement, and safety, as adopted by the homeowners'  
9 association, consistent with Title 36 U.S.C. chapter 10 and  
10 any local ordinances.

11 (4) Homeowners' association documents, including  
12 declarations of covenants, articles of incorporation or  
13 bylaws, entered after October 1, 2001, may not prohibit any  
14 property owner from implementing Xeriscape or Florida friendly  
15 landscape, as defined in s. 373.185(1), on his or her land.

16 Section 9. Subsection (7) of section 197.502, Florida  
17 Statutes, is amended to read:

18 197.502 Application for obtaining tax deed by holder  
19 of tax sale certificate; fees.--

20 (7) On county-held certificates for which ~~if~~ there are  
21 no bidders at the public sale, the clerk shall enter the land  
22 on a list entitled "lands available for taxes" and shall  
23 immediately notify the county commission and all other persons  
24 holding certificates against the land that the land is  
25 available. During the first 90 days after the land is placed  
26 on the list of lands available for taxes, the county may  
27 purchase the land for the opening bid. Thereafter, any  
28 person, the county, or any other governmental unit may  
29 purchase the land from the clerk, without further notice or  
30 advertising, for the opening bid, except that when the county  
31 or other governmental unit is the purchaser for its own use,

1 the board of county commissioners may cancel omitted years'  
2 taxes, as provided under s. 197.447. Interest on the opening  
3 bid continues to accrue through the month of sale as  
4 prescribed by s. 197.542.

5 Section 10. Subsection (3) of section 197.512, Florida  
6 Statutes, is amended to read:

7 197.512 Notice, form of publication for obtaining tax  
8 deed by holder.--

9 (3) Except when the land is redeemed according to law  
10 ~~Upon ultimate disposition of the application for a tax deed,~~  
11 the clerk shall record ~~enter~~ his or her certificate of notice  
12 and his or her certificate of advertising in the public  
13 records of the county with such other relevant documents as  
14 may be required by the department.

15 Section 11. Section 197.542, Florida Statutes, is  
16 amended to read:

17 197.542 Sale at public auction.--

18 (1) The lands advertised for sale to the highest  
19 bidder as a result of an application filed under s. 197.502  
20 shall be sold at public auction by the clerk of the circuit  
21 court, or his or her deputy, of the county where the lands are  
22 located on the date, at the time, and at the location as set  
23 forth in the published notice, which shall be during the  
24 regular hours the clerk's office is open. At the time and  
25 place, the clerk shall read the notice of sale and shall offer  
26 the lands described in the notice for sale to the highest  
27 bidder for cash at public outcry. The amount required to  
28 redeem the tax certificate, plus the amounts paid by the  
29 holder to the clerk of the circuit court in charges for costs  
30 of sale, redemption of other tax certificates on the same  
31 lands, and all other costs to the applicant for tax deed, plus

1 interest thereon at the rate of 1.5 percent per month for the  
2 period running from the month after the date of application  
3 for the deed through the month of sale and costs incurred for  
4 the service of notice provided for in s. 197.522(2), shall be  
5 considered the bid of the certificateholder for the property.  
6 However, if the land to be sold is assessed on the latest tax  
7 roll as homestead property, the bid of the certificateholder  
8 shall be increased to include an amount equal to one-half of  
9 the assessed value of the homestead property as required by s.  
10 197.502. If there are no higher bids, the land shall be  
11 struck off and sold to the certificateholder, who shall  
12 forthwith pay to the clerk the documentary stamp tax and  
13 recording fees due, and a tax deed shall thereupon be issued  
14 and recorded by the clerk.

15 (2) If there are other bids, the certificateholder  
16 shall have the right to bid as others present may bid, and the  
17 property shall be struck off and sold to the highest bidder.  
18 The high bidder shall post with the clerk a nonrefundable cash  
19 deposit of \$200 at the time of the sale, to be applied to the  
20 sale price at the time of full payment. Notice of this deposit  
21 requirement shall be posted at the auction site, and the clerk  
22 may require that bidders show their willingness and ability to  
23 post the cost deposit. If full payment of the final bid and of  
24 documentary stamp tax and recording fees is not made within 24  
25 hours, excluding weekends and legal holidays, the clerk shall  
26 cancel all bids, readvertise the sale as provided in this  
27 section, and pay all costs of the sale from the deposit. Any  
28 remaining funds must be applied toward the opening bid.The  
29 clerk may refuse to recognize the bid of any person who has  
30 previously bid and refused, for any reason, to honor such bid.  
31

1           ~~(3)(2) The clerk of the circuit court shall demand~~  
2 ~~immediate payment of an amount equal to the highest bid plus~~  
3 ~~applicable documentary stamp taxes and recording fees. If full~~  
4 ~~payment is not received by the clerk within 24 hours after the~~  
5 ~~advertised time of the sale, the clerk shall cancel the bids~~  
6 ~~and readvertise the property for sale. If the sale is canceled~~  
7 ~~for any reason, the clerk shall immediately readvertise the~~  
8 ~~sale to be held no later than 30 days after ~~from~~ the date the~~  
9 ~~sale was canceled. Only one advertisement is ~~shall be~~~~  
10 ~~necessary. No further notice is ~~shall be~~ required. The amount~~  
11 ~~of the statutory (opening) bid shall be increased by the cost~~  
12 ~~of advertising, additional clerk's fees as provided for in s.~~  
13 ~~28.24(26), and interest as provided for in subsection (1).~~  
14 ~~The clerk shall receive full payment prior to the issuance of~~  
15 ~~the tax deed.~~

16           Section 12. Section 129.06, Florida Statutes, is  
17 amended to read:

18           129.06 Execution and amendment of budget.--

19           (1) Upon the final adoption of the budgets as provided  
20 in this chapter, the budgets so adopted shall regulate the  
21 expenditures of the county and each special district included  
22 within the county budget, and the itemized estimates of  
23 expenditures shall have the effect of fixed appropriations and  
24 shall not be amended, altered, or exceeded except as provided  
25 in this chapter.

26           (a) The modified-accrual basis or accrual basis of  
27 accounting must be followed for all funds in accordance with  
28 generally accepted accounting principles.

29           (b) The cost of the investments provided in this  
30 chapter, or the receipts from their sale or redemption, must  
31 not be treated as expense or income, but the investments on

1 hand at the beginning or end of each fiscal year must be  
2 carried as separate items at cost in the fund balances;  
3 however, the amounts of profit or loss received on their sale  
4 must be treated as income or expense, as the case may be.

5 (2) The board at any time within a fiscal year may  
6 amend a budget for that year, and may within the first 60 days  
7 of a fiscal year amend the budget for the prior fiscal year,  
8 as follows:

9 (a) Appropriations for expenditures in any fund may be  
10 decreased and other appropriations in the same fund  
11 correspondingly increased by motion recorded in the minutes,  
12 provided that the total of the appropriations of the fund may  
13 not be changed. The board of county commissioners, however,  
14 may establish procedures by which the designated budget  
15 officer may authorize certain intradepartmental budget  
16 amendments, provided that the total appropriation of the  
17 department may not be changed.

18 (b) Appropriations from the reserve for contingencies  
19 may be made to increase the appropriation for any particular  
20 expense in the same fund, or to create an appropriation in the  
21 fund for any lawful purpose, but expenditures may not be  
22 charged directly to the reserve for contingencies.

23 (c) The reserve for future construction and  
24 improvements may be appropriated by resolution of the board  
25 for the purposes for which the reserve was made.

26 (d) A receipt of a nature from a source not  
27 anticipated in the budget and received for a particular  
28 purpose, including but not limited to grants, donations,  
29 gifts, or reimbursement for damages, may, by resolution of the  
30 board spread on its minutes, be appropriated and expended for  
31 that purpose, in addition to the appropriations and



1 expenditures provided for in the budget. Such receipts and  
2 appropriations must be added to the budget of the proper fund.  
3 The resolution may amend the budget to transfer revenue  
4 between funds to properly account for unanticipated revenue.

5 (e) Increased receipts for enterprise or proprietary  
6 funds received for a particular purpose may, by resolution of  
7 the board spread on its minutes, be appropriated and expended  
8 for that purpose, in addition to the appropriations and  
9 expenditures provided for in the budget. The resolution may  
10 amend the budget to transfer revenue between funds to properly  
11 account for increased receipts.

12 (f) If an amendment to a budget is required for a  
13 purpose not specifically authorized in paragraphs (a)-(e),  
14 unless otherwise prohibited by law, the amendment may be  
15 authorized by resolution or ordinance of the board of county  
16 commissioners adopted following a public hearing. The public  
17 hearing must be advertised at least 2 days, but not more than  
18 5 days, before the date of the hearing. The advertisement must  
19 appear in a newspaper of paid general circulation and must  
20 identify the name of the taxing authority, the date, place,  
21 and time of the hearing, and the purpose of the hearing. The  
22 advertisement must also identify each budgetary fund to be  
23 amended, the source of the funds, the use of the funds, and  
24 the total amount of each budget.

25 (3) Only the following transfers may be made between  
26 funds:

27 (a) Transfers to correct errors in handling receipts  
28 and disbursements.

29 (b) Budgeted transfers.

30 (c) Transfers to properly account for unanticipated  
31 revenue or increased receipts.

1           (4) All unexpended balances of appropriations at the  
2 end of the fiscal year shall revert to the fund from which the  
3 appropriation was made, but reserves for sinking funds and for  
4 future construction and improvements may not be diverted to  
5 other purposes.

6           (5) Any county constitutional officer whose budget is  
7 approved by the board of county commissioners, who has not  
8 been reelected to office or is not seeking reelection, shall  
9 be prohibited from making any budget amendments, transferring  
10 funds between itemized appropriations, or expending in a  
11 single month more than one-twelfth of any itemized approved  
12 appropriation, following the date he or she is eliminated as a  
13 candidate or October 1, whichever comes later, without  
14 approval of the board of county commissioners.

15           Section 13. Section 125.0108, Florida Statutes, is  
16 amended to read:

17           125.0108 Areas of critical state concern; tourist  
18 impact tax.--

19           (1)(a) Subject to the provisions of this section, any  
20 county creating a land authority pursuant to s. 380.0663(1) is  
21 authorized to levy by ordinance, in the area or areas within  
22 said county designated as an area of critical state concern  
23 pursuant to chapter 380, a tourist impact tax on the taxable  
24 privileges described in paragraph (b); however, if the area or  
25 areas of critical state concern are greater than 50 percent of  
26 the land area of the county, the tax may be levied throughout  
27 the entire county.Such tax shall not be effective unless and  
28 until land development regulations and a local comprehensive  
29 plan that meet the requirements of chapter 380 have become  
30 effective and such tax is approved by referendum as provided  
31 for in subsection (5).

1           (b) It is declared to be the intent of the Legislature  
2 that every person who rents, leases, or lets for consideration  
3 any living quarters or accommodations in any hotel, apartment  
4 hotel, motel, resort motel, apartment, apartment motel,  
5 roominghouse, mobile home park, recreational vehicle park, or  
6 condominium for a term of 6 months or less, unless such  
7 establishment is exempt from the tax imposed by s. 212.03, is  
8 exercising a taxable privilege on the proceeds therefrom under  
9 this section.

10           (c) The governing board of the county may, by passage  
11 of a resolution by four-fifths vote, repeal such tax.

12           (d) The tourist impact tax shall be levied at the rate  
13 of 1 percent of each dollar and major fraction thereof of the  
14 total consideration charged for such taxable privilege. When  
15 receipt of consideration is by way of property other than  
16 money, the tax shall be levied and imposed on the fair market  
17 value of such nonmonetary consideration.

18           (e) The tourist impact tax shall be in addition to any  
19 other tax imposed pursuant to chapter 212 and in addition to  
20 all other taxes and fees and the consideration for the taxable  
21 privilege.

22           (f) The tourist impact tax shall be charged by the  
23 person receiving the consideration for the taxable privilege,  
24 and it shall be collected from the lessee, tenant, or customer  
25 at the time of payment of the consideration for such taxable  
26 privilege.

27           (2)(a) The person receiving the consideration for such  
28 taxable privilege and the person doing business within such  
29 area or areas of critical state concern or within the entire  
30 county, as applicable, shall receive, account for, and remit  
31 the tourist impact tax to the Department of Revenue at the

1 time and in the manner provided for persons who collect and  
2 remit taxes under chapter 212. The same duties and privileges  
3 imposed by chapter 212 upon dealers in tangible property,  
4 respecting the collection and remission of tax; the making of  
5 returns; the keeping of books, records, and accounts; and  
6 compliance with the rules of the Department of Revenue in the  
7 administration of that chapter shall apply to and be binding  
8 upon all persons who are subject to the provisions of this  
9 section. However, the Department of Revenue may authorize a  
10 quarterly return and payment when the tax remitted by the  
11 dealer for the preceding quarter did not exceed \$25.

12 (b) The Department of Revenue shall keep records  
13 showing the amount of taxes collected, which records shall  
14 also include records disclosing the amount of taxes collected  
15 for and from each county in which the tax imposed and  
16 authorized by this section is applicable. These records shall  
17 be open for inspection during the regular office hours of the  
18 Department of Revenue, subject to the provisions of s.  
19 213.053.

20 (c) Collections received by the Department of Revenue  
21 from the tax, less costs of administration of this section,  
22 shall be paid and returned monthly to the county and the land  
23 authority in accordance with the provisions of subsection (3).

24 (d) The Department of Revenue, under the applicable  
25 rules of the Career Service Commission, is authorized to  
26 employ persons and incur other expenses for which funds are  
27 appropriated by the Legislature.

28 (e) The Department of Revenue is empowered to  
29 promulgate such rules and prescribe and publish such forms as  
30 may be necessary to effectuate the purposes of this section.

31

1 The department is authorized to establish audit procedures and  
2 to assess for delinquent taxes.

3 (f) The estimated tax provisions contained in s.  
4 212.11 do not apply to the administration of any tax levied  
5 under this section.

6 (3) All tax revenues received pursuant to this  
7 section, less administrative costs, shall be distributed as  
8 follows:

9 (a) Fifty percent shall be transferred to the land  
10 authority to be used to purchase property in the area of  
11 critical state concern for ~~from~~ which the revenue is  
12 generated. An amount not to exceed 5 percent may be used for  
13 administration and other costs incident to such purchases.

14 (b) Fifty percent shall be distributed to the  
15 governing body of the county where the revenue was generated.  
16 Such proceeds shall be used to offset the loss of ad valorem  
17 taxes due to acquisitions provided for by this act.

18 (4)(a) Any person who is taxable hereunder who fails  
19 or refuses to charge and collect from the person paying for  
20 the taxable privilege the taxes herein provided, either by  
21 himself or herself or through agents or employees, is, in  
22 addition to being personally liable for the payment of the  
23 tax, guilty of a misdemeanor of the second degree, punishable  
24 as provided in s. 775.082 or s. 775.083.

25 (b) No person shall advertise or hold out to the  
26 public in any manner, directly or indirectly, that he or she  
27 will absorb all or any part of the tax; that he or she will  
28 relieve the person paying for the taxable privilege of the  
29 payment of all or any part of the tax; or that the tax will  
30 not be added to the consideration for the taxable privilege or  
31 that, when added, the tax or any part thereof will be refunded

1 or refused, either directly or indirectly, by any method  
2 whatsoever. Any person who willfully violates any provision  
3 of this paragraph is guilty of a misdemeanor of the second  
4 degree, punishable as provided in s. 775.082 or s. 775.083.

5 (c) The tax authorized to be levied by this section  
6 shall constitute a lien on the property of the business,  
7 lessee, customer, or tenant in the same manner as, and shall  
8 be collectible as are, liens authorized and imposed in ss.  
9 713.67, 713.68, and 713.69.

10 (5) The tourist impact tax authorized by this section  
11 shall take effect only upon express approval by a majority  
12 vote of those qualified electors in the area or areas of  
13 critical state concern in the county seeking to levy such tax,  
14 voting in a referendum to be held by the governing board of  
15 such county in conjunction with a general or special election,  
16 in accordance with the provisions of law relating to elections  
17 currently in force. However, if the area or areas of critical  
18 state concern are greater than 50 percent of the land area of  
19 the county and the tax is to be imposed throughout the entire  
20 county, the tax shall take effect only upon express approval  
21 of a majority of the qualified electors of the county voting  
22 in such a referendum.

23 (6) The effective date of the levy and imposition of  
24 the tourist impact tax authorized under this section shall be  
25 the first day of the second month following approval of the  
26 ordinance by referendum or the first day of any subsequent  
27 month as may be specified in the ordinance. A certified copy  
28 of the ordinance shall include the time period and the  
29 effective date of the tax levy and shall be furnished by the  
30 county to the Department of Revenue within 10 days after  
31 passing an ordinance levying such tax and again within 10 days

1 after approval by referendum of such tax. If applicable, the  
2 county levying the tax shall provide the Department of Revenue  
3 with a list of the businesses in the area of critical state  
4 concern where the tourist impact tax is levied by zip code or  
5 other means of identification. Notwithstanding the provisions  
6 of s. 213.053, the Department of Revenue shall assist the  
7 county in compiling such list of businesses. The tourist  
8 impact tax, if not repealed sooner pursuant to paragraph  
9 (1)(c), shall be repealed 10 years after the date the area of  
10 critical state concern designation is removed.

11 Section 14. Subsection (7) of section 125.0104,  
12 Florida Statutes, is amended to read:

13 125.0104 Tourist development tax; procedure for  
14 levying; authorized uses; referendum; enforcement.--

15 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF  
16 BONDS.--Anything in this section to the contrary  
17 notwithstanding, if the plan for tourist development approved  
18 by the governing board of the county, as amended from time to  
19 time pursuant to paragraph (4)(d), includes the acquisition,  
20 construction, extension, enlargement, remodeling, repair, or  
21 improvement of a publicly owned and operated convention  
22 center, sports stadium, sports arena, coliseum, or auditorium,  
23 or a museum that is publicly owned and operated or owned and  
24 operated by a not-for-profit organization, the county  
25 ordinance levying and imposing the tax shall automatically  
26 expire upon the later of:

27 (a) Retirement of all bonds issued by the county for  
28 financing the same; or

29 (b) The expiration of any agreement by the county for  
30 the operation or maintenance, or both, of a publicly owned and  
31 operated convention center, sports stadium, sports arena,

1 coliseum, auditorium, or museum. However, nothing herein shall  
2 preclude that county from amending the ordinance extending the  
3 tax to the extent that the board of the county determines to  
4 be necessary to provide funds with which to operate, maintain,  
5 repair, or renew and replace a publicly owned and operated  
6 convention center, sports stadium, sports arena, coliseum,  
7 auditorium, or museum or from enacting an ordinance which  
8 shall take effect without referendum approval, unless the  
9 original referendum required ordinance expiration, pursuant to  
10 the provisions of this section reimposing a tourist  
11 development tax, upon or following the expiration of the  
12 previous ordinance.

13 Section 15. Section 166.0415, Florida Statutes, is  
14 created to read:

15 166.0415 Affordable housing.--Notwithstanding any  
16 other provision of law, a municipality may adopt and maintain  
17 in effect any law, ordinance, rule, or other measure that is  
18 adopted for the purpose of increasing the supply of affordable  
19 housing using land use mechanisms such as inclusionary housing  
20 ordinances.

21 Section 16. Section 125.01055, Florida Statutes, is  
22 created to read:

23 125.01055 Affordable housing.--Notwithstanding any  
24 other provision of law, a county may adopt and maintain in  
25 effect any law, ordinance, rule, or other measure that is  
26 adopted for the purpose of increasing the supply of affordable  
27 housing using land use mechanisms such as inclusionary housing  
28 ordinances.

29 Section 17. This act shall take effect upon becoming a  
30 law and sections 9, 10, and 11 shall take effect October 1,  
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1 2001, as to sales for which the respective application for  
2 obtaining a tax deed is filed on or after October 1, 2001.

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