

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

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 Representative(s) Sorensen offered the following:

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13 **Amendment to Amendment (925427) (with title amendment)**

14 On page 53, between lines 3 and 4, of the amendment

15

16 insert:

17 Section 15. Subsection (2) and paragraphs (a) and (f)
18 of subsection (3) of section 212.055, Florida Statutes, are
19 amended 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 (a)1. The governing authority in each county may levy
4 a discretionary sales surtax of 0.5 percent or 1 percent. The
5 levy of the surtax shall be pursuant to ordinance enacted by a
6 majority of the members of the county governing authority and
7 approved by a majority of the electors of the county voting in
8 a referendum on the surtax. If the governing bodies of the
9 municipalities representing a majority of the county's
10 population adopt uniform resolutions establishing the rate of
11 the surtax and calling for a referendum on the surtax, the
12 levy of the surtax shall be placed on the ballot and shall
13 take effect if approved by a majority of the electors of the
14 county voting in the referendum on the surtax.

15 2. If the surtax was levied pursuant to a referendum
16 held before July 1, 1993, the surtax may not be levied beyond
17 the time established in the ordinance, or, if the ordinance
18 did not limit the period of the levy, the surtax may not be
19 levied for more than 15 years. The levy of such surtax may be
20 extended only by approval of a majority of the electors of the
21 county voting in a referendum on the surtax.

22 (b) A statement which includes a brief general
23 description of the projects to be funded by the surtax and
24 which conforms to the requirements of s. 101.161 shall be
25 placed on the ballot by the governing authority of any county
26 which enacts an ordinance calling for a referendum on the levy
27 of the surtax or in which the governing bodies of the
28 municipalities representing a majority of the county's
29 population adopt uniform resolutions calling for a referendum
30 on the surtax. The following question shall be placed on the
31 ballot:

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....FOR the-cent sales tax
....AGAINST the-cent sales tax

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

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

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

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

(d)1. The proceeds of the surtax authorized by this subsection and any interest accrued thereto shall be expended by the school district or within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources and to finance the closure of county-owned or municipally owned solid waste landfills that are already closed or are

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1 required to close by order of the Department of Environmental
2 Protection. Any use of such proceeds or interest for purposes
3 of landfill closure prior to July 1, 1993, is ratified.
4 Neither the proceeds nor any interest accrued thereto shall be
5 used for operational expenses of any infrastructure, except
6 that any county with a population of less than 75,000 that is
7 required to close a landfill by order of the Department of
8 Environmental Protection may use the proceeds or any interest
9 accrued thereto for long-term maintenance costs associated
10 with landfill closure. Counties, as defined in s. 125.011(1),
11 and charter counties may, in addition, use the proceeds and
12 any interest accrued thereto to retire or service indebtedness
13 incurred for bonds issued prior to July 1, 1987, for
14 infrastructure purposes, and for bonds subsequently issued to
15 refund such bonds. Any use of such proceeds or interest for
16 purposes of retiring or servicing indebtedness incurred for
17 such refunding bonds prior to July 1, 1999, is ratified.

18 2. For the purposes of this paragraph,
19 "infrastructure" means:

20 a. Any fixed capital expenditure or fixed capital
21 outlay associated with the construction, reconstruction, or
22 improvement of public facilities which have a life expectancy
23 of 5 or more years and any land acquisition, land improvement,
24 design, and engineering costs related thereto.

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

30 3. Notwithstanding any other provision of this
31 subsection, a discretionary sales surtax imposed or extended

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1 after the effective date of this act may provide for an amount
2 not to exceed 15 percent of the local option sales surtax
3 proceeds to be allocated for deposit to a trust fund within
4 the county's accounts created for the purpose of funding
5 economic development projects of a general public purpose
6 targeted to improve local economies, including the funding of
7 operational costs and incentives related to such economic
8 development. The ballot statement must indicate the intention
9 to make an allocation under the authority of this
10 subparagraph.

11 (e) School districts, counties, and municipalities
12 receiving proceeds under the provisions of this subsection may
13 pledge such proceeds for the purpose of servicing new bond
14 indebtedness incurred pursuant to law. Local governments may
15 use the services of the Division of Bond Finance of the State
16 Board of Administration pursuant to the State Bond Act to
17 issue any bonds through the provisions of this subsection. In
18 no case may a jurisdiction issue bonds pursuant to this
19 subsection more frequently than once per year. Counties and
20 municipalities may join together for the issuance of bonds
21 authorized by this subsection.

22 (f) Counties and municipalities shall not use the
23 surtax proceeds to supplant or replace user fees or to reduce
24 ad valorem taxes existing prior to the levy of the surtax
25 authorized by this subsection.

26 (g)1. Notwithstanding paragraph (d), a county that has
27 a population of 50,000 or less on April 1, 1992, or any county
28 designated as an area of critical state concern on the
29 effective date of this act, and that imposed the surtax before
30 July 1, 1992, may use the proceeds and interest of the surtax
31 for any public purpose if:

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1 a. The debt service obligations for any year are met;

2 b. The county's comprehensive plan has been determined
3 to be in compliance with part II of chapter 163; and

4 c. The county has adopted an amendment to the surtax
5 ordinance pursuant to the procedure provided in s. 125.66
6 authorizing additional uses of the surtax proceeds and
7 interest.

8 2. A municipality located within a county that has a
9 population of 50,000 or less on April 1, 1992, or within a
10 county designated as an area of critical state concern on the
11 effective date of this act, and that imposed the surtax before
12 July 1, 1992, may not use the proceeds and interest of the
13 surtax for any purpose other than an infrastructure purpose
14 authorized in paragraph (d) unless the municipality's
15 comprehensive plan has been determined to be in compliance
16 with part II of chapter 163 and the municipality has adopted
17 an amendment to its surtax ordinance or resolution pursuant to
18 the procedure provided in s. 166.041 authorizing additional
19 uses of the surtax proceeds and interest. Such municipality
20 may expend the surtax proceeds and interest for any public
21 purpose authorized in the amendment.

22 3. Those counties designated as an area of critical
23 state concern which qualify to use the surtax for any public
24 purpose may use only up to 10 percent of the surtax proceeds
25 for any public purpose other than for infrastructure purposes
26 authorized by this section.

27 (h) Notwithstanding paragraph (d), a county in which
28 40 percent or more of the just value of real property is
29 exempt or immune from ad valorem¹ taxation, and the
30 municipalities within such a county, may use the proceeds and
31 interest of the surtax for operation and maintenance of parks

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1 and recreation programs and facilities established with the
2 proceeds of the surtax.

3 (i) Notwithstanding any other provision of this
4 section, a county shall not levy local option sales surtaxes
5 authorized in this subsection and subsections (3), (4), and
6 (5) in excess of a combined rate of 1 percent. However, if the
7 county is levying local option sales surtaxes under this
8 subsection and subsection (3) only, the combined rate shall
9 not exceed 1.5 percent.

10 (3) SMALL COUNTY SURTAX.--

11 (a) The governing authority in each county that has a
12 population of 50,000 or less on April 1, 1992, may levy a
13 discretionary sales surtax of 0.5 percent or 1 percent. The
14 levy of the surtax shall be pursuant to ordinance enacted by
15 an extraordinary vote of the members of the county governing
16 authority if the surtax revenues are expended for operating
17 purposes. If the surtax revenues are expended for the purpose
18 of servicing bond indebtedness, the surtax shall be approved
19 by a majority of the electors of the county voting in a
20 referendum on the surtax. However, any local government
21 levying the local government infrastructure surtax under
22 subsection (2) at the rate of 1 percent shall not levy the
23 surtax under this subsection at a rate of 0.5 percent, so that
24 the combined rates equal 1.5 percent as authorized by
25 paragraph (2)(i), unless the surtax under this subsection is
26 approved by a majority of the electors of the county voting in
27 a referendum on the surtax.

28 (f) Notwithstanding any other provision of this
29 section, a county shall not levy local option sales surtaxes
30 authorized in this subsection and subsections (2), (4), and
31 (5) in excess of a combined rate of 1 percent, except as

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1 provided in paragraph (2)(i).

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

5 And the title is amended as follows:

6 On page 112, line 15, after "judicial review" of the
7 amendment

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9 insert:

10 amending s. 212.055, F.S.; increasing the
11 maximum allowable combined rate for the local
12 government infrastructure surtax and small
13 county surtax; requiring referendum approval of
14 the small county surtax at such increased
15 combined rate;

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