

By Representative Meadows

1 A bill to be entitled
 2 An act relating to discretionary sales
 3 surtaxes; amending s. 212.055, F.S.;
 4 authorizing levy of such surtax by the largest
 5 municipality in any county with a population
 6 greater than 1 million; providing the rate
 7 thereof; requiring referendum approval;
 8 providing requirements for such levy; providing
 9 for use of the proceeds; amending s. 212.054,
 10 F.S.; including levy of a discretionary sales
 11 surtax by a municipality in provisions which
 12 provide for the administration, collection,
 13 enforcement, and distribution of such surtaxes;
 14 amending ss. 202.19, 202.20, and 212.0596,
 15 F.S., relating to local communications services
 16 taxes and taxation of mail order sales, to
 17 conform; providing effective dates.

18
 19 Be It Enacted by the Legislature of the State of Florida:

20
 21 Section 1. Section 212.054, Florida Statutes, is
 22 amended to read:

23 212.054 Discretionary sales surtax; limitations,
 24 administration, and collection.--

25 (1) No general excise tax on sales shall be levied by
 26 the governing body of any county or municipality unless
 27 specifically authorized in s. 212.055. Any general excise tax
 28 on sales authorized pursuant to said section shall be
 29 administered and collected exclusively as provided in this
 30 section.

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1 (2)(a) The tax imposed by the governing body of any
2 county or municipality authorized to so levy pursuant to s.
3 212.055 shall be a discretionary surtax on all transactions
4 occurring in the county or municipality which transactions are
5 subject to the state tax imposed on sales, use, services,
6 rentals, admissions, and other transactions by this chapter
7 and communications services as defined for purposes of chapter
8 202. The surtax, if levied, shall be computed as the
9 applicable rate or rates authorized pursuant to s. 212.055
10 times the amount of taxable sales and taxable purchases
11 representing such transactions. If the surtax is levied on
12 the sale of an item of tangible personal property or on the
13 sale of a service, the surtax shall be computed by multiplying
14 the rate imposed by the county or municipality within which
15 the sale occurs by the amount of the taxable sale. The sale of
16 an item of tangible personal property or the sale of a service
17 is not subject to the surtax if the property, the service, or
18 the tangible personal property representing the service is
19 delivered within a county or municipality that does not impose
20 a discretionary sales surtax.

21 (b) However:

22 1. The sales amount above \$5,000 on any item of
23 tangible personal property shall not be subject to the surtax.
24 However, charges for prepaid calling arrangements, as defined
25 in s. 212.05(1)(e)1.a., shall be subject to the surtax. For
26 purposes of administering the \$5,000 limitation on an item of
27 tangible personal property, if two or more taxable items of
28 tangible personal property are sold to the same purchaser at
29 the same time and, under generally accepted business practice
30 or industry standards or usage, are normally sold in bulk or
31 are items that, when assembled, comprise a working unit or

1 part of a working unit, such items must be considered a single
2 item for purposes of the \$5,000 limitation when supported by a
3 charge ticket, sales slip, invoice, or other tangible evidence
4 of a single sale or rental.

5 2. In the case of utility services billed on or after
6 the effective date of any such surtax, the entire amount of
7 the charge for utility services shall be subject to the
8 surtax. In the case of utility services billed after the last
9 day the surtax is in effect, the entire amount of the charge
10 on said items shall not be subject to the surtax. "Utility
11 service," as used in this section, does not include any
12 communications services as defined in chapter 202.

13 3. In the case of written contracts which are signed
14 prior to the effective date of any such surtax for the
15 construction of improvements to real property or for
16 remodeling of existing structures, the surtax shall be paid by
17 the contractor responsible for the performance of the
18 contract. However, the contractor may apply for one refund of
19 any such surtax paid on materials necessary for the completion
20 of the contract. Any application for refund shall be made no
21 later than 15 months following initial imposition of the
22 surtax in that county or municipality. The application for
23 refund shall be in the manner prescribed by the department by
24 rule. A complete application shall include proof of the
25 written contract and of payment of the surtax. The
26 application shall contain a sworn statement, signed by the
27 applicant or its representative, attesting to the validity of
28 the application. The department shall, within 30 days after
29 approval of a complete application, certify to the county or
30 municipality information necessary for issuance of a refund to
31 the applicant. Counties or municipalities are hereby

1 authorized to issue refunds for this purpose and shall set
2 aside from the proceeds of the surtax a sum sufficient to pay
3 any refund lawfully due. Any person who fraudulently obtains
4 or attempts to obtain a refund pursuant to this subparagraph,
5 in addition to being liable for repayment of any refund
6 fraudulently obtained plus a mandatory penalty of 100 percent
7 of the refund, is guilty of a felony of the third degree,
8 punishable as provided in s. 775.082, s. 775.083, or s.
9 775.084.

10 4. In the case of any vessel, railroad, or motor
11 vehicle common carrier entitled to partial exemption from tax
12 imposed under this chapter pursuant to s. 212.08(4), (8), or
13 (9), the basis for imposition of surtax shall be the same as
14 provided in s. 212.08 and the ratio shall be applied each
15 month to total purchases in this state of property qualified
16 for proration which is delivered or sold in the taxing county
17 or municipality to establish the portion used and consumed in
18 intracounty or intramunicipality movement and subject to
19 surtax.

20 (3) For the purpose of this section, a transaction
21 shall be deemed to have occurred in a county or municipality
22 imposing the surtax when:

23 (a)1. The sale includes an item of tangible personal
24 property, a service, or tangible personal property
25 representing a service, and the item of tangible personal
26 property, the service, or the tangible personal property
27 representing the service is delivered within the county or
28 municipality. If there is no reasonable evidence of delivery
29 of a service, the sale of a service is deemed to occur in the
30 county or municipality in which the purchaser accepts the bill
31 of sale.

1 2. The sale of any motor vehicle or mobile home of a
2 class or type which is required to be registered in this state
3 or in any other state shall be deemed to have occurred only in
4 the county or municipality identified as the residence address
5 of the purchaser on the registration or title document for
6 such property.

7 (b) The event for which an admission is charged is
8 located in the county or municipality.

9 (c) The consumer of utility services is located in the
10 county or municipality.

11 (d)1. The user of any aircraft or boat of a class or
12 type which is required to be registered, licensed, titled, or
13 documented in this state or by the United States Government
14 imported into the county or municipality for use, consumption,
15 distribution, or storage to be used or consumed in the county
16 or municipality is located in the county or municipality.

17 2. However, it shall be presumed that such items used
18 outside the county or municipality for 6 months or longer
19 before being imported into the county or municipality were not
20 purchased for use in the county or municipality, except as
21 provided in s. 212.06(8)(b).

22 3. This paragraph does not apply to the use or
23 consumption of items upon which a like tax of equal or greater
24 amount has been lawfully imposed and paid outside the county
25 or municipality.

26 (e) The purchaser of any motor vehicle or mobile home
27 of a class or type which is required to be registered in this
28 state is a resident of the taxing county or municipality as
29 determined by the address appearing on or to be reflected on
30 the registration document for such property.

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1 (f)1. Any motor vehicle or mobile home of a class or
2 type which is required to be registered in this state is
3 imported from another state into the taxing county or
4 municipality by a user residing therein for the purpose of
5 use, consumption, distribution, or storage in the taxing
6 county or municipality.

7 2. However, it shall be presumed that such items used
8 outside the taxing county or municipality for 6 months or
9 longer before being imported into the county or municipality
10 were not purchased for use in the county or municipality.

11 (g) The real property which is leased or rented is
12 located in the county or municipality.

13 (h) The transient rental transaction occurs in the
14 county or municipality.

15 (i) The delivery of any aircraft or boat of a class or
16 type which is required to be registered, licensed, titled, or
17 documented in this state or by the United States Government is
18 to a location in the county or municipality. However, this
19 paragraph does not apply to the use or consumption of items
20 upon which a like tax of equal or greater amount has been
21 lawfully imposed and paid outside the county or municipality.

22 (j) The dealer owing a use tax on purchases or leases
23 is located in the county or municipality.

24 (k) The delivery of tangible personal property other
25 than that described in paragraph (d), paragraph (e), or
26 paragraph (f) is made to a location outside the county or
27 municipality, but the property is brought into the county or
28 municipality within 6 months after delivery, in which event,
29 the owner must pay the surtax as a use tax.

30 (l) The coin-operated amusement or vending machine is
31 located in the county or municipality.

1 (m) The florist taking the original order to sell
2 tangible personal property is located in the county or
3 municipality, notwithstanding any other provision of this
4 section.

5 (4)(a) The department shall administer, collect, and
6 enforce the tax authorized under s. 212.055 pursuant to the
7 same procedures used in the administration, collection, and
8 enforcement of the general state sales tax imposed under the
9 provisions of this chapter, except as provided in this
10 section. The provisions of this chapter regarding interest
11 and penalties on delinquent taxes shall apply to the surtax.
12 Discretionary sales surtaxes shall not be included in the
13 computation of estimated taxes pursuant to s. 212.11.
14 Notwithstanding any other provision of law, a dealer need not
15 separately state the amount of the surtax on the charge
16 ticket, sales slip, invoice, or other tangible evidence of
17 sale. For the purposes of this section and s. 212.055, the
18 "proceeds" of any surtax means all funds collected and
19 received by the department pursuant to a specific
20 authorization and levy under s. 212.055, including any
21 interest and penalties on delinquent surtaxes.

22 (b) The proceeds of a discretionary sales surtax
23 collected by the selling dealer located in a county or
24 municipality which imposes the surtax shall be returned, less
25 the cost of administration, to the county or municipality
26 where the selling dealer is located. The proceeds shall be
27 transferred to the Discretionary Sales Surtax Clearing Trust
28 Fund. A separate account shall be established in such trust
29 fund for each county or municipality imposing a discretionary
30 surtax. The amount deducted for the costs of administration
31 shall not exceed 3 percent of the total revenue generated for

1 all counties and municipalities levying a surtax authorized in
2 s. 212.055. The amount deducted for the costs of
3 administration shall be used only for those costs which are
4 solely and directly attributable to the surtax. The total
5 cost of administration shall be prorated among those counties
6 and municipalities levying the surtax on the basis of the
7 amount collected for a particular county or municipality to
8 the total amount collected for all counties and
9 municipalities. No later than March 1 of each year, the
10 department shall submit a written report which details the
11 expenses and amounts deducted for the costs of administration
12 to the President of the Senate, the Speaker of the House of
13 Representatives, and the governing authority of each county or
14 municipality levying a surtax. The department shall
15 distribute the moneys in the trust fund each month to the
16 appropriate counties and municipalities, unless otherwise
17 provided in s. 212.055.

18 (c)1. Any dealer located in a county or municipality
19 that does not impose a discretionary sales surtax but who
20 collects the surtax due to sales of tangible personal property
21 or services delivered outside the county or municipality shall
22 remit monthly the proceeds of the surtax to the department to
23 be deposited into an account in the Discretionary Sales Surtax
24 Clearing Trust Fund which is separate from the county and
25 municipality surtax collection accounts. The department shall
26 distribute funds in this account using a distribution factor
27 determined for each county or municipality that levies a
28 surtax and multiplied by the amount of funds in the account
29 and available for distribution. The distribution factor for
30 each county or municipality equals the product of:

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1 a. The county's or municipality's latest official
2 population determined pursuant to s. 186.901;
3 b. The county's or municipality's rate of surtax; and
4 c. The number of months the county or municipality has
5 levied a surtax during the most recent distribution period;
6
7 divided by the sum of all such products of the counties and
8 municipalities levying the surtax during the most recent
9 distribution period.

10 2. The department shall compute distribution factors
11 for eligible counties and municipalities once each quarter and
12 make appropriate quarterly distributions.

13 3. A county or municipality that fails to timely
14 provide the information required by this section to the
15 department authorizes the department, by such action, to use
16 the best information available to it in distributing surtax
17 revenues to the county or municipality. If this information
18 is unavailable to the department, the department may partially
19 or entirely disqualify the county or municipality from
20 receiving surtax revenues under this paragraph. A county or
21 municipality that fails to provide timely information waives
22 its right to challenge the department's determination of the
23 county's or municipality's share, if any, of revenues provided
24 under this paragraph.

25 (5) No discretionary sales surtax or increase or
26 decrease in the rate of any discretionary sales surtax shall
27 take effect on a date other than January 1. No discretionary
28 sales surtax shall terminate on a day other than December 31.

29 (6) The governing body of any county levying a
30 discretionary sales surtax shall enact an ordinance levying
31 the surtax in accordance with the procedures described in s.

1 125.66(2). The governing body of any municipality levying a
2 discretionary sales surtax shall enact a nonemergency
3 ordinance levying the surtax in accordance with the procedures
4 described in s. 166.041.

5 (7)(a) The governing body of any county or
6 municipality levying a discretionary sales surtax or the
7 school board of any county levying the school capital outlay
8 surtax authorized by s. 212.055(6) shall notify the department
9 within 10 days after final adoption by ordinance or referendum
10 of an imposition, termination, or rate change of the surtax,
11 but no later than November 16 prior to the effective date.
12 The notice must specify the time period during which the
13 surtax will be in effect and the rate and must include a copy
14 of the ordinance and such other information as the department
15 requires by rule. Failure to timely provide such notification
16 to the department shall result in the delay of the effective
17 date for a period of 1 year.

18 (b) In addition to the notification required by
19 paragraph (a), the governing body of any county or
20 municipality proposing to levy a discretionary sales surtax or
21 the school board of any county proposing to levy the school
22 capital outlay surtax authorized by s. 212.055(6) shall notify
23 the department by October 1 if the referendum or consideration
24 of the ordinance that would result in imposition, termination,
25 or rate change of the surtax is scheduled to occur on or after
26 October 1 of that year. Failure to timely provide such
27 notification to the department shall result in the delay of
28 the effective date for a period of 1 year.

29 (8) With respect to any motor vehicle or mobile home
30 of a class or type which is required to be registered in this
31 state, the tax due on a transaction occurring in the taxing

1 county or municipality as herein provided shall be collected
2 from the purchaser or user incident to the titling and
3 registration of such property, irrespective of whether such
4 titling or registration occurs in the taxing county or
5 municipality.

6 Section 2. Section 212.055, Florida Statutes, is
7 amended to read:

8 212.055 Discretionary sales surtaxes; legislative
9 intent; authorization and use of proceeds.--It is the
10 legislative intent that any authorization for imposition of a
11 discretionary sales surtax shall be published in the Florida
12 Statutes as a subsection of this section, irrespective of the
13 duration of the levy. Each enactment shall specify the types
14 of counties or municipalities authorized to levy; the rate or
15 rates which may be imposed; the maximum length of time the
16 surtax may be imposed, if any; the procedure which must be
17 followed to secure voter approval, if required; the purpose
18 for which the proceeds may be expended; and such other
19 requirements as the Legislature may provide. Taxable
20 transactions and administrative procedures shall be as
21 provided in s. 212.054.

22 (1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--

23 (a) Each charter county which adopted a charter prior
24 to June 1, 1976, and each county the government of which is
25 consolidated with that of one or more municipalities, may levy
26 a discretionary sales surtax, subject to approval by a
27 majority vote of the electorate of the county or by a charter
28 amendment approved by a majority vote of the electorate of the
29 county.

30 (b) The rate shall be up to 1 percent.
31

1 (c) The proposal to adopt a discretionary sales surtax
2 as provided in this subsection and to create a trust fund
3 within the county accounts shall be placed on the ballot in
4 accordance with law at a time to be set at the discretion of
5 the governing body.

6 (d) Proceeds from the surtax shall be applied to as
7 many or as few of the uses enumerated below in whatever
8 combination the county commission deems appropriate:

9 1. Deposited by the county in the trust fund and shall
10 be used for the purposes of development, construction,
11 equipment, maintenance, operation, supportive services,
12 including a countywide bus system, and related costs of a
13 fixed guideway rapid transit system;

14 2. Remitted by the governing body of the county to an
15 expressway or transportation authority created by law to be
16 used, at the discretion of such authority, for the
17 development, construction, operation, or maintenance of roads
18 or bridges in the county, for the operation and maintenance of
19 a bus system, for the payment of principal and interest on
20 existing bonds issued for the construction of such roads or
21 bridges, and, upon approval by the county commission, such
22 proceeds may be pledged for bonds issued to refinance existing
23 bonds or new bonds issued for the construction of such roads
24 or bridges; and

25 3. For each county, as defined in s. 125.011(1), used
26 for the development, construction, operation, and maintenance
27 of roads and bridges in the county; for the expansion,
28 operation, and maintenance of bus and fixed guideway systems;
29 and for the payment of principal and interest on bonds issued
30 for the construction of fixed guideway rapid transit systems,
31 bus systems, roads, or bridges; and such proceeds may be

1 pledged by the governing body of the county for bonds issued
2 to refinance existing bonds or new bonds issued for the
3 construction of such fixed guideway rapid transit systems, bus
4 systems, roads, or bridges and no more than 25 percent used
5 for nontransit uses.

6 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

7 (a)1. The governing authority in each county may levy
8 a discretionary sales surtax of 0.5 percent or 1 percent. The
9 levy of the surtax shall be pursuant to ordinance enacted by a
10 majority of the members of the county governing authority and
11 approved by a majority of the electors of the county voting in
12 a referendum on the surtax. If the governing bodies of the
13 municipalities representing a majority of the county's
14 population adopt uniform resolutions establishing the rate of
15 the surtax and calling for a referendum on the surtax, the
16 levy of the surtax shall be placed on the ballot and shall
17 take effect if approved by a majority of the electors of the
18 county voting in the referendum on the surtax.

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

26 (b) A statement which includes a brief general
27 description of the projects to be funded by the surtax and
28 which conforms to the requirements of s. 101.161 shall be
29 placed on the ballot by the governing authority of any county
30 which enacts an ordinance calling for a referendum on the levy
31 of the surtax or in which the governing bodies of the

1 municipalities representing a majority of the county's
2 population adopt uniform resolutions calling for a referendum
3 on the surtax. The following question shall be placed on the
4 ballot:

5
6 FOR the -cent sales tax
7 AGAINST the -cent sales tax

8
9 (c) Pursuant to s. 212.054(4), the proceeds of the
10 surtax levied under this subsection shall be distributed to
11 the county and the municipalities within such county in which
12 the surtax was collected, according to:

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

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

22
23 Any change in the distribution formula must take effect on the
24 first day of any month that begins at least 60 days after
25 written notification of that change has been made to the
26 department.

27 (d)1. The proceeds of the surtax authorized by this
28 subsection and any interest accrued thereto shall be expended
29 by the school district or within the county and municipalities
30 within the county, or, in the case of a negotiated joint
31 county agreement, within another county, to finance, plan, and

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

22 2. For the purposes of this paragraph,
23 "infrastructure" means:

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

29 b. A fire department vehicle, an emergency medical
30 service vehicle, a sheriff's office vehicle, a police
31 department vehicle, or any other vehicle, and such equipment

1 necessary to outfit the vehicle for its official use or
2 equipment that has a life expectancy of at least 5 years.

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

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

26 (f) Counties and municipalities shall not use the
27 surtax proceeds to supplant or replace user fees or to reduce
28 ad valorem taxes existing prior to the levy of the surtax
29 authorized by this subsection.

30 (g)1. Notwithstanding paragraph (d), a county that has
31 a population of 50,000 or less on April 1, 1992, or any county

1 designated as an area of critical state concern on the
2 effective date of this act, and that imposed the surtax before
3 July 1, 1992, may use the proceeds and interest of the surtax
4 for any public purpose if:
5 a. The debt service obligations for any year are met;
6 b. The county's comprehensive plan has been determined
7 to be in compliance with part II of chapter 163; and
8 c. The county has adopted an amendment to the surtax
9 ordinance pursuant to the procedure provided in s. 125.66
10 authorizing additional uses of the surtax proceeds and
11 interest.
12 2. A municipality located within a county that has a
13 population of 50,000 or less on April 1, 1992, or within a
14 county designated as an area of critical state concern on the
15 effective date of this act, and that imposed the surtax before
16 July 1, 1992, may not use the proceeds and interest of the
17 surtax for any purpose other than an infrastructure purpose
18 authorized in paragraph (d) unless the municipality's
19 comprehensive plan has been determined to be in compliance
20 with part II of chapter 163 and the municipality has adopted
21 an amendment to its surtax ordinance or resolution pursuant to
22 the procedure provided in s. 166.041 authorizing additional
23 uses of the surtax proceeds and interest. Such municipality
24 may expend the surtax proceeds and interest for any public
25 purpose authorized in the amendment.
26 3. Those counties designated as an area of critical
27 state concern which qualify to use the surtax for any public
28 purpose may use only up to 10 percent of the surtax proceeds
29 for any public purpose other than for infrastructure purposes
30 authorized by this section.
31

1 AGAINST the -cent sales tax

2

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

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

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

16

17 Any change in the distribution formula shall take effect on
18 the 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 (d)1. If the surtax is levied pursuant to a
22 referendum, the proceeds of the surtax and any interest
23 accrued thereto may be expended by the school district or
24 within the county and municipalities within the county, or, in
25 the case of a negotiated joint county agreement, within
26 another county, for the purpose of servicing bond indebtedness
27 to finance, plan, and construct infrastructure and to acquire
28 land for public recreation or conservation or protection of
29 natural resources. However, if the surtax is levied pursuant
30 to an ordinance approved by an extraordinary vote of the
31 members of the county governing authority, the proceeds and

1 any interest accrued thereto may be used for operational
2 expenses of any infrastructure or for any public purpose
3 authorized in the ordinance under which the surtax is levied.

4 2. For the purposes of this paragraph,
5 "infrastructure" means any fixed capital expenditure or fixed
6 capital costs associated with the construction,
7 reconstruction, or improvement of public facilities that have
8 a life expectancy of 5 or more years and any land acquisition,
9 land improvement, design, and engineering costs related
10 thereto.

11 (e) A school district, county, or municipality that
12 receives proceeds under this subsection following a referendum
13 may pledge the 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 pursuant to
16 the State Bond Act to issue any bonds through the provisions
17 of this subsection. A jurisdiction may not issue bonds
18 pursuant to this subsection more frequently than once per
19 year. A county and municipality may join together to issue
20 bonds authorized by this subsection.

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

25 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.--

26 (a) The governing body in each county the government
27 of which is not consolidated with that of one or more
28 municipalities, which has a population of at least 800,000
29 residents and is not authorized to levy a surtax under
30 subsection (5), may levy, pursuant to an ordinance either
31 approved by an extraordinary vote of the governing body or

1 conditioned to take effect only upon approval by a majority
2 vote of the electors of the county voting in a referendum, a
3 discretionary sales surtax at a rate that may not exceed 0.5
4 percent.

5 (b) If the ordinance is conditioned on a referendum, a
6 statement that includes a brief and general description of the
7 purposes to be funded by the surtax and that conforms to the
8 requirements of s. 101.161 shall be placed on the ballot by
9 the governing body of the county. The following questions
10 shall be placed on the ballot:

11
12 FOR THE. . . .CENTS TAX
13 AGAINST THE. . . .CENTS TAX
14

15 (c) The ordinance adopted by the governing body
16 providing for the imposition of the surtax shall set forth a
17 plan for providing health care services to qualified
18 residents, as defined in paragraph (d). Such plan and
19 subsequent amendments to it shall fund a broad range of health
20 care services for both indigent persons and the medically
21 poor, including, but not limited to, primary care and
22 preventive care as well as hospital care. The plan must also
23 address the services to be provided by the Level I trauma
24 center. It shall emphasize a continuity of care in the most
25 cost-effective setting, taking into consideration both a high
26 quality of care and geographic access. Where consistent with
27 these objectives, it shall include, without limitation,
28 services rendered by physicians, clinics, community hospitals,
29 mental health centers, and alternative delivery sites, as well
30 as at least one regional referral hospital where appropriate.
31 It shall provide that agreements negotiated between the county

1 and providers, including hospitals with a Level I trauma
2 center, will include reimbursement methodologies that take
3 into account the cost of services rendered to eligible
4 patients, recognize hospitals that render a disproportionate
5 share of indigent care, provide other incentives to promote
6 the delivery of charity care, promote the advancement of
7 technology in medical services, recognize the level of
8 responsiveness to medical needs in trauma cases, and require
9 cost containment including, but not limited to, case
10 management. It must also provide that any hospitals that are
11 owned and operated by government entities on May 21, 1991,
12 must, as a condition of receiving funds under this subsection,
13 afford public access equal to that provided under s. 286.011
14 as to meetings of the governing board, the subject of which is
15 budgeting resources for the rendition of charity care as that
16 term is defined in the Florida Hospital Uniform Reporting
17 System (FHURS) manual referenced in s. 408.07. The plan shall
18 also include innovative health care programs that provide
19 cost-effective alternatives to traditional methods of service
20 delivery and funding.

21 (d) For the purpose of this subsection, the term
22 "qualified resident" means residents of the authorizing county
23 who are:

- 24 1. Qualified as indigent persons as certified by the
25 authorizing county;
- 26 2. Certified by the authorizing county as meeting the
27 definition of the medically poor, defined as persons having
28 insufficient income, resources, and assets to provide the
29 needed medical care without using resources required to meet
30 basic needs for shelter, food, clothing, and personal
31 expenses; or not being eligible for any other state or federal

1 program, or having medical needs that are not covered by any
2 such program; or having insufficient third-party insurance
3 coverage. In all cases, the authorizing county is intended to
4 serve as the payor of last resort; or

5 3. Participating in innovative, cost-effective
6 programs approved by the authorizing county.

7 (e) Moneys collected pursuant to this subsection
8 remain the property of the state and shall be distributed by
9 the Department of Revenue on a regular and periodic basis to
10 the clerk of the circuit court as ex officio custodian of the
11 funds of the authorizing county. The clerk of the circuit
12 court shall:

13 1. Maintain the moneys in an indigent health care
14 trust fund;

15 2. Invest any funds held on deposit in the trust fund
16 pursuant to general law; and

17 3. Disburse the funds, including any interest earned,
18 to any provider of health care services, as provided in
19 paragraphs (c) and (d), upon directive from the authorizing
20 county. However, if a county has a population of at least
21 800,000 residents and has levied the surtax authorized in this
22 subsection, notwithstanding any directive from the authorizing
23 county, on October 1 of each calendar year, the clerk of the
24 court shall issue a check in the amount of \$6.5 million to a
25 hospital in its jurisdiction that has a Level I trauma center
26 or shall issue a check in the amount of \$3.5 million to a
27 hospital in its jurisdiction that has a Level I trauma center
28 if that county enacts and implements a hospital lien law in
29 accordance with chapter 98-499, Laws of Florida. The issuance
30 of the checks on October 1 of each year is provided in
31 recognition of the Level I trauma center status and shall be

1 in addition to the base contract amount received during fiscal
2 year 1999-2000 and any additional amount negotiated to the
3 base contract. If the hospital receiving funds for its Level I
4 trauma center status requests such funds to be used to
5 generate federal matching funds under Medicaid, the clerk of
6 the court shall instead issue a check to the Agency for Health
7 Care Administration to accomplish that purpose to the extent
8 that it is allowed through the General Appropriations Act.

9 (f) Notwithstanding any other provision of this
10 section, a county shall not levy local option sales surtaxes
11 authorized in this subsection and subsections (2) and (3) in
12 excess of a combined rate of 1 percent.

13 (g) This subsection expires October 1, 2005.

14 (5) COUNTY PUBLIC HOSPITAL SURTAX.--Any county as
15 defined in s. 125.011(1) may levy the surtax authorized in
16 this subsection pursuant to an ordinance either approved by
17 extraordinary vote of the county commission or conditioned to
18 take effect only upon approval by a majority vote of the
19 electors of the county voting in a referendum. In a county as
20 defined in s. 125.011(1), for the purposes of this subsection,
21 "county public general hospital" means a general hospital as
22 defined in s. 395.002 which is owned, operated, maintained, or
23 governed by the county or its agency, authority, or public
24 health trust.

25 (a) The rate shall be 0.5 percent.

26 (b) If the ordinance is conditioned on a referendum,
27 the proposal to adopt the county public hospital surtax shall
28 be placed on the ballot in accordance with law at a time to be
29 set at the discretion of the governing body. The referendum
30 question on the ballot shall include a brief general
31

1 description of the health care services to be funded by the
2 surtax.

3 (c) Proceeds from the surtax shall be:

4 1. Deposited by the county in a special fund, set
5 aside from other county funds, to be used only for the
6 operation, maintenance, and administration of the county
7 public general hospital; and

8 2. Remitted promptly by the county to the agency,
9 authority, or public health trust created by law which
10 administers or operates the county public general hospital.

11 (d) Except as provided in subparagraphs 1. and 2., the
12 county must continue to contribute each year an amount equal
13 to at least 80 percent of that percentage of the total county
14 budget appropriated for the operation, administration, and
15 maintenance of the county public general hospital from the
16 county's general revenues in the fiscal year of the county
17 ending September 30, 1991:

18 1. Twenty-five percent of such amount must be remitted
19 to a governing board, agency, or authority that is wholly
20 independent from the public health trust, agency, or authority
21 responsible for the county public general hospital, to be used
22 solely for the purpose of funding the plan for indigent health
23 care services provided for in paragraph (e);

24 2. However, in the first year of the plan, a total of
25 \$10 million shall be remitted to such governing board, agency,
26 or authority, to be used solely for the purpose of funding the
27 plan for indigent health care services provided for in
28 paragraph (e), and in the second year of the plan, a total of
29 \$15 million shall be so remitted and used.

30 (e) A governing board, agency, or authority shall be
31 chartered by the county commission upon this act becoming law.

1 The governing board, agency, or authority shall adopt and
2 implement a health care plan for indigent health care
3 services. The governing board, agency, or authority shall
4 consist of no more than seven and no fewer than five members
5 appointed by the county commission. The members of the
6 governing board, agency, or authority shall be at least 18
7 years of age and residents of the county. No member may be
8 employed by or affiliated with a health care provider or the
9 public health trust, agency, or authority responsible for the
10 county public general hospital. The following community
11 organizations shall each appoint a representative to a
12 nominating committee: the South Florida Hospital and
13 Healthcare Association, the Miami-Dade County Public Health
14 Trust, the Dade County Medical Association, the Miami-Dade
15 County Homeless Trust, and the Mayor of Miami-Dade County.
16 This committee shall nominate between 10 and 14 county
17 citizens for the governing board, agency, or authority. The
18 slate shall be presented to the county commission and the
19 county commission shall confirm the top five to seven
20 nominees, depending on the size of the governing board. Until
21 such time as the governing board, agency, or authority is
22 created, the funds provided for in subparagraph (d)2. shall be
23 placed in a restricted account set aside from other county
24 funds and not disbursed by the county for any other purpose.

25 1. The plan shall divide the county into a minimum of
26 four and maximum of six service areas, with no more than one
27 participant hospital per service area. The county public
28 general hospital shall be designated as the provider for one
29 of the service areas. Services shall be provided through
30 participants' primary acute care facilities.

31

1 2. The plan and subsequent amendments to it shall fund
2 a defined range of health care services for both indigent
3 persons and the medically poor, including primary care,
4 preventive care, hospital emergency room care, and hospital
5 care necessary to stabilize the patient. For the purposes of
6 this section, "stabilization" means stabilization as defined
7 in s. 397.311(30). Where consistent with these objectives, the
8 plan may include services rendered by physicians, clinics,
9 community hospitals, and alternative delivery sites, as well
10 as at least one regional referral hospital per service area.
11 The plan shall provide that agreements negotiated between the
12 governing board, agency, or authority and providers shall
13 recognize hospitals that render a disproportionate share of
14 indigent care, provide other incentives to promote the
15 delivery of charity care to draw down federal funds where
16 appropriate, and require cost containment, including, but not
17 limited to, case management. From the funds specified in
18 subparagraphs (d)1. and 2. for indigent health care services,
19 service providers shall receive reimbursement at a Medicaid
20 rate to be determined by the governing board, agency, or
21 authority created pursuant to this paragraph for the initial
22 emergency room visit, and a per-member per-month fee or
23 capitation for those members enrolled in their service area,
24 as compensation for the services rendered following the
25 initial emergency visit. Except for provisions of emergency
26 services, upon determination of eligibility, enrollment shall
27 be deemed to have occurred at the time services were rendered.
28 The provisions for specific reimbursement of emergency
29 services shall be repealed on July 1, 2001, unless otherwise
30 reenacted by the Legislature. The capitation amount or rate
31 shall be determined prior to program implementation by an

1 independent actuarial consultant. In no event shall such
2 reimbursement rates exceed the Medicaid rate. The plan must
3 also provide that any hospitals owned and operated by
4 government entities on or after the effective date of this act
5 must, as a condition of receiving funds under this subsection,
6 afford public access equal to that provided under s. 286.011
7 as to any meeting of the governing board, agency, or authority
8 the subject of which is budgeting resources for the retention
9 of charity care, as that term is defined in the rules of the
10 Agency for Health Care Administration. The plan shall also
11 include innovative health care programs that provide
12 cost-effective alternatives to traditional methods of service
13 and delivery funding.

14 3. The plan's benefits shall be made available to all
15 county residents currently eligible to receive health care
16 services as indigents or medically poor as defined in
17 paragraph (4)(d).

18 4. Eligible residents who participate in the health
19 care plan shall receive coverage for a period of 12 months or
20 the period extending from the time of enrollment to the end of
21 the current fiscal year, per enrollment period, whichever is
22 less.

23 5. At the end of each fiscal year, the governing
24 board, agency, or authority shall prepare an audit that
25 reviews the budget of the plan, delivery of services, and
26 quality of services, and makes recommendations to increase the
27 plan's efficiency. The audit shall take into account
28 participant hospital satisfaction with the plan and assess the
29 amount of poststabilization patient transfers requested, and
30 accepted or denied, by the county public general hospital.

31

1 (f) Notwithstanding any other provision of this
2 section, a county may not levy local option sales surtaxes
3 authorized in this subsection and subsections (2) and (3) in
4 excess of a combined rate of 1 percent.

5 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

6 (a) The school board in each county may levy, pursuant
7 to resolution conditioned to take effect only upon approval by
8 a majority vote of the electors of the county voting in a
9 referendum, a discretionary sales surtax at a rate that may
10 not exceed 0.5 percent.

11 (b) The resolution shall include a statement that
12 provides a brief and general description of the school capital
13 outlay projects to be funded by the surtax. If applicable, the
14 resolution must state that the district school board has been
15 recognized by the State Board of Education as having a Florida
16 Frugal Schools Program. The statement shall conform to the
17 requirements of s. 101.161 and shall be placed on the ballot
18 by the governing body of the county. The following question
19 shall be placed on the ballot:

20
21FOR THECENTS TAX
22AGAINST THECENTS TAX
23

24 (c) The resolution providing for the imposition of the
25 surtax shall set forth a plan for use of the surtax proceeds
26 for fixed capital expenditures or fixed capital costs
27 associated with the construction, reconstruction, or
28 improvement of school facilities and campuses which have a
29 useful life expectancy of 5 or more years, and any land
30 acquisition, land improvement, design, and engineering costs
31 related thereto. Additionally, the plan shall include the

1 costs of retrofitting and providing for technology
2 implementation, including hardware and software, for the
3 various sites within the school district. Surtax revenues may
4 be used for the purpose of servicing bond indebtedness to
5 finance projects authorized by this subsection, and any
6 interest accrued thereto may be held in trust to finance such
7 projects. Neither the proceeds of the surtax nor any interest
8 accrued thereto shall be used for operational expenses. If the
9 district school board has been recognized by the State Board
10 of Education as having a Florida Frugal Schools Program, the
11 district's plan for use of the surtax proceeds must be
12 consistent with this subsection and with uses assured under
13 the Florida Frugal Schools Program.

14 (d) Any school board imposing the surtax shall
15 implement a freeze on noncapital local school property taxes,
16 at the millage rate imposed in the year prior to the
17 implementation of the surtax, for a period of at least 3 years
18 from the date of imposition of the surtax. This provision
19 shall not apply to existing debt service or required state
20 taxes.

21 (e) Surtax revenues collected by the Department of
22 Revenue pursuant to this subsection shall be distributed to
23 the school board imposing the surtax in accordance with law.

24 (7) VOTER-APPROVED INDIGENT CARE SURTAX.--

25 (a) The governing body in each county that has a
26 population of less than 800,000 residents may levy an indigent
27 care surtax pursuant to an ordinance conditioned to take
28 effect only upon approval by a majority vote of the electors
29 of the county voting in a referendum. The surtax may be levied
30 at a rate not to exceed 0.5 percent, except that if a publicly
31

1 supported medical school is located in the county, the rate
2 shall not exceed 1 percent.

3 (b) A statement that includes a brief and general
4 description of the purposes to be funded by the surtax and
5 that conforms to the requirements of s. 101.161 shall be
6 placed on the ballot by the governing body of the county. The
7 following questions shall be placed on the ballot:

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11

FOR THE . . . CENTS TAX
AGAINST THE . . . CENTS TAX

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(c) The ordinance adopted by the governing body providing for the imposition of the surtax must set forth a plan for providing health care services to qualified residents, as defined in paragraph (d). The plan and subsequent amendments to it shall fund a broad range of health care services for indigent persons and the medically poor, including, but not limited to, primary care and preventive care, as well as hospital care. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers shall include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of

1 charity care, and require cost containment, including, but not
2 limited to, case management. The plan must also include
3 innovative health care programs that provide cost-effective
4 alternatives to traditional methods of service delivery and
5 funding.

6 (d) For the purpose of this subsection, "qualified
7 residents" means residents of the authorizing county who are:

8 1. Qualified as indigent persons as certified by the
9 authorizing county;

10 2. Certified by the authorizing county as meeting the
11 definition of the medically poor, defined as persons having
12 insufficient income, resources, and assets to provide the
13 needed medical care without using resources required to meet
14 basic needs for shelter, food, clothing, and personal
15 expenses; not being eligible for any other state or federal
16 program or having medical needs that are not covered by any
17 such program; or having insufficient third-party insurance
18 coverage. In all cases, the authorizing county shall serve as
19 the payor of last resort; or

20 3. Participating in innovative, cost-effective
21 programs approved by the authorizing county.

22 (e) Moneys collected pursuant to this subsection
23 remain the property of the state and shall be distributed by
24 the Department of Revenue on a regular and periodic basis to
25 the clerk of the circuit court as ex officio custodian of the
26 funds of the authorizing county. The clerk of the circuit
27 court shall:

28 1. Maintain the moneys in an indigent health care
29 trust fund.

30 2. Invest any funds held on deposit in the trust fund
31 pursuant to general law.

1 3. Disburse the funds, including any interest earned,
2 to any provider of health care services, as provided in
3 paragraphs (c) and (d), upon directive from the authorizing
4 county.

5 (f) Notwithstanding any other provision of this
6 section, a county may not levy local option sales surtaxes
7 authorized in this subsection and subsections (2) and (3) in
8 excess of a combined rate of 1 percent or, if a publicly
9 supported medical school is located in the county, in excess
10 of a combined rate of 1.5 percent.

11 (8) SURTAX AUTHORIZED FOR LARGEST MUNICIPALITY IN
12 CERTAIN COUNTIES.--

13 (a) The governing authority of the largest
14 municipality in any county with a population in excess of 1
15 million persons may levy a discretionary sales surtax of up to
16 0.5 percent. The levy of the surtax shall be pursuant to an
17 ordinance enacted by a majority of the members of the
18 governing authority and approved by a majority of the electors
19 of the municipality voting in a referendum on the surtax. The
20 surtax shall not be levied for more than 15 years. The levy of
21 the surtax may be extended only by approval of a majority of
22 the electors of the municipality voting in a referendum on
23 such extension.

24 (b) For the purposes of this subsection, "largest"
25 means the most populous in accordance with the latest United
26 States Bureau of the Census data, as updated annually in
27 accordance with s. 186.901. The determination as to whether a
28 county has a population in excess of 1 million persons shall
29 be based upon the latest United States Bureau of the Census
30 data, as updated annually in accordance with s. 186.901. The
31 date for determining whether a county has a population in

1 excess of 1 million persons and for determining whether a
2 municipality is the largest in the county shall be the date on
3 which the municipality enacts the enabling ordinance required
4 by paragraph (a).

5 (c) A statement which includes a brief general
6 description of the projects to be funded by the surtax,
7 including any statement required by subparagraph (e)3., and
8 which conforms to the requirements of s. 101.161 shall be
9 placed on the ballot by the governing authority of any
10 municipality which enacts an ordinance calling for a
11 referendum on the levy of the surtax. The following question
12 shall be placed on the ballot:

13
14 FOR THE. . . .CENT SALES TAX
15 AGAINST THE. . . .CENT SALES TAX
16

17 (d) Pursuant to s. 212.054(4), the proceeds of the
18 surtax levied under this subsection shall be distributed to
19 the municipality in which the surtax was collected.

20 (e) The proceeds of the surtax authorized by this
21 subsection shall be used as provided in this paragraph.

22 1.a. Such proceeds, and any interest accrued thereto,
23 shall be expended by the municipality to finance, plan, and
24 construct infrastructure, and may be used as collateral,
25 pledged or hypothecated, for bonds or other indebtedness
26 issued to finance or refinance such projects.

27 b. For the purpose of this subparagraph,
28 "infrastructure" means:

29 (I) Any fixed capital expenditure or fixed capital
30 outlay associated with the construction, reconstruction, or
31 improvement of public facilities which have a life expectancy

1 of 5 or more years and any land acquisition, land improvement,
2 design, and engineering costs related thereto; however, for
3 the purposes of this subparagraph, a sports stadium or arena
4 does not constitute infrastructure.

5 (II) A fire department vehicle, emergency medical
6 service vehicle, police department vehicle, or any other
7 vehicle, and such equipment necessary to outfit the vehicle
8 for its official use or equipment that has a life expectancy
9 of at least 5 years.

10 2. Such proceeds, and any interest accrued thereto,
11 shall be expended by the municipality to acquire land for
12 public recreation or conservation or protection of natural
13 resources, and may be used as collateral, pledged or
14 hypothecated, for bonds or other indebtedness issued to
15 finance or refinance such projects.

16 3. An amount not to exceed 15 percent of such proceeds
17 may be allocated for deposit in a trust fund within the
18 municipality's accounts created for the purpose of funding
19 economic development projects of a general public purpose
20 targeted to improve the local economy, including the funding
21 of operational costs and incentives related to such economic
22 development. The ballot statement required by paragraph (c)
23 must indicate the intention to make an allocation under the
24 authority of this subparagraph.

25 Section 3. Subsections (5) and (9) of section 202.19,
26 Florida Statutes, are amended to read:

27 202.19 Authorization to impose local communications
28 services tax.--

29 (5) In addition to the communications services taxes
30 authorized by subsection (1), a discretionary sales surtax
31 that a county, municipality, or school board has levied under

1 s. 212.055 is imposed as a local communications services tax
2 under this section, and the rate shall be determined in
3 accordance with s. 202.20(3).

4 (a) Except as otherwise provided in this subsection,
5 each such tax rate shall be applied, in addition to the other
6 tax rates applied under this chapter, to communications
7 services subject to tax under s. 202.12 which:

- 8 1. Originate or terminate in this state; and
- 9 2. Are charged to a service address in the county or
10 municipality.

11 (b) With respect to private communications services,
12 the tax shall be on the sales price of such services provided
13 within the county or municipality. In determining the sales
14 price of private communications services subject to tax, the
15 communications service provider shall be entitled to use any
16 method that reasonably allocates the total charges among the
17 state and local taxing jurisdictions in which channel
18 termination points are located. An allocation method is deemed
19 to be reasonable for purposes of this paragraph if the
20 communications service provider regularly used such method for
21 Florida tax purposes prior to December 31, 2000. If a
22 communications service provider uses a reasonable allocation
23 method, such provider shall be held harmless from any
24 liability for additional tax, interest, or penalty based on a
25 different allocation method.

26 (9) The revenues raised by any tax imposed under
27 subsection (1) or s. 202.20(1) may be used by a municipality
28 or county for any public purpose, including, but not limited
29 to, pledging such revenues for the repayment of current or
30 future bonded indebtedness. Revenues raised by a tax imposed
31 under subsection (5) shall be used for the same purposes as

1 the underlying discretionary sales surtax imposed by the
2 county, municipality, or school board under s. 212.055.

3 Section 4. Effective January 1, 2004, subsection (5)
4 of section 202.19, Florida Statutes, as amended by chapter
5 2001-140, Laws of Florida, is amended to read:

6 202.19 Authorization to impose local communications
7 services tax.--

8 (5) In addition to the communications services taxes
9 authorized by subsection (1), a discretionary sales surtax
10 that a county, municipality, or school board has levied under
11 s. 212.055 is imposed as a local communications services tax
12 under this section, and the rate shall be determined in
13 accordance with s. 202.20(3).

14 (a) Except as otherwise provided in this subsection,
15 each such tax rate shall be applied, in addition to the other
16 tax rates applied under this chapter, to communications
17 services subject to tax under s. 202.12 which:

- 18 1. Originate or terminate in this state; and
19 2. Are charged to a service address in the county or
20 municipality.

21 (b) With respect to private communications services,
22 the tax shall be on the sales price of such services provided
23 within the county or municipality, which shall be determined
24 in accordance with the following provisions:

25 1. Any charge with respect to a channel termination
26 point located within such county or municipality;

27 2. Any charge for the use of a channel between two
28 channel termination points located in such county or
29 municipality; and

30 3. Where channel termination points are located both
31 within and outside of such county or municipality;

1 a. If any segment between two such channel termination
2 points is separately billed, 50 percent of such charge; and

3 b. If any segment of the circuit is not separately
4 billed, an amount equal to the total charge for such circuit
5 multiplied by a fraction, the numerator of which is the number
6 of channel termination points within such county or
7 municipality and the denominator of which is the total number
8 of channel termination points of the circuit.

9 Section 5. Subsection (3) of section 202.20, Florida
10 Statutes, is amended to read:

11 202.20 Local communications services tax conversion
12 rates.--

13 (3) For any county, municipality, or school board that
14 levies a discretionary surtax under s. 212.055, the rate of
15 such tax on communications services as authorized by s.
16 202.19(5) shall be as follows:

17

18 County	.5%	1%	1.5%
19 <u>in which</u>	Discretionary	Discretionary	Discretionary
20 <u>levying</u>	surtax	surtax	surtax
21 <u>entity is</u>	conversion	conversion	conversion
22 <u>located</u>	rates	rates	rates
24 Alachua	0.3%	0.6%	0.8%
25 Baker	0.3%	0.5%	0.8%
26 Bay	0.3%	0.5%	0.8%
27 Bradford	0.3%	0.6%	0.8%
28 Brevard	0.3%	0.6%	0.9%
29 Broward	0.3%	0.5%	0.8%
30 Calhoun	0.3%	0.5%	0.8%
31 Charlotte	0.3%	0.6%	0.9%

1	Citrus	0.3%	0.6%	0.9%
2	Clay	0.3%	0.6%	0.8%
3	Collier	0.4%	0.7%	1.0%
4	Columbia	0.3%	0.6%	0.9%
5	Dade	0.3%	0.5%	0.8%
6	Desoto	0.3%	0.6%	0.8%
7	Dixie	0.3%	0.5%	0.8%
8	Duval	0.3%	0.6%	0.8%
9	Escambia	0.3%	0.6%	0.9%
10	Flagler	0.4%	0.7%	1.0%
11	Franklin	0.3%	0.6%	0.9%
12	Gadsden	0.3%	0.5%	0.8%
13	Gilchrist	0.3%	0.5%	0.7%
14	Glades	0.3%	0.6%	0.8%
15	Gulf	0.3%	0.5%	0.8%
16	Hamilton	0.3%	0.6%	0.8%
17	Hardee	0.3%	0.5%	0.8%
18	Hendry	0.3%	0.6%	0.9%
19	Hernando	0.3%	0.6%	0.9%
20	Highlands	0.3%	0.6%	0.9%
21	Hillsborough	0.3%	0.6%	0.8%
22	Holmes	0.3%	0.6%	0.8%
23	Indian River	0.3%	0.6%	0.9%
24	Jackson	0.3%	0.5%	0.7%
25	Jefferson	0.3%	0.5%	0.8%
26	Lafayette	0.3%	0.5%	0.7%
27	Lake	0.3%	0.6%	0.9%
28	Lee	0.3%	0.6%	0.9%
29	Leon	0.3%	0.6%	0.8%
30	Levy	0.3%	0.5%	0.8%
31	Liberty	0.3%	0.6%	0.8%

1	Madison	0.3%	0.5%	0.8%
2	Manatee	0.3%	0.6%	0.8%
3	Marion	0.3%	0.5%	0.8%
4	Martin	0.3%	0.6%	0.8%
5	Monroe	0.3%	0.6%	0.9%
6	Nassau	0.3%	0.6%	0.8%
7	Okaloosa	0.3%	0.6%	0.8%
8	Okeechobee	0.3%	0.6%	0.9%
9	Orange	0.3%	0.5%	0.8%
10	Osceola	0.3%	0.5%	0.8%
11	Palm Beach	0.3%	0.6%	0.8%
12	Pasco	0.3%	0.6%	0.9%
13	Pinellas	0.3%	0.6%	0.9%
14	Polk	0.3%	0.6%	0.8%
15	Putnam	0.3%	0.6%	0.8%
16	St. Johns	0.3%	0.6%	0.8%
17	St. Lucie	0.3%	0.6%	0.8%
18	Santa Rosa	0.3%	0.6%	0.9%
19	Sarasota	0.3%	0.6%	0.9%
20	Seminole	0.3%	0.6%	0.8%
21	Sumter	0.3%	0.5%	0.8%
22	Suwannee	0.3%	0.6%	0.8%
23	Taylor	0.3%	0.6%	0.9%
24	Union	0.3%	0.5%	0.8%
25	Volusia	0.3%	0.6%	0.8%
26	Wakulla	0.3%	0.6%	0.9%
27	Walton	0.3%	0.6%	0.9%
28	Washington	0.3%	0.5%	0.8%
29				
30	The discretionary surtax conversion rate with respect to			
31	communications services reflected on bills dated on or after			

1 October 1, 2001, shall take effect without any further action
2 by a county or school board that has levied a surtax on or
3 before October 1, 2001. For a county, municipality, or school
4 board that levies a surtax subsequent to October 1, 2001, the
5 discretionary surtax conversion rate with respect to
6 communications services shall take effect upon the effective
7 date of the surtax as provided in s. 212.054. The
8 discretionary sales surtax rate on communications services for
9 a county, municipality, or school board levying a combined
10 rate which is not listed in the table provided by this
11 subsection shall be calculated by averaging or adding the
12 appropriate rates from the table and rounding up to the
13 nearest tenth of a percent.

14 Section 6. Subsection (6) of section 212.0596, Florida
15 Statutes, is amended to read:

16 212.0596 Taxation of mail order sales.--

17 (6) Notwithstanding other provisions of law, a dealer
18 who makes a mail order sale in this state is exempt from
19 collecting and remitting any local option surtax on the sale,
20 unless the dealer is located in a county or municipality that
21 imposes a surtax within the meaning of s. 212.054(3)(a), the
22 order is placed through the dealer's location in such county
23 or municipality, and the property purchased is delivered into
24 such county or municipality or into another county or
25 municipality in this state that levies the surtax, in which
26 case the provisions of s. 212.054(3)(a) are applicable.

27 Section 7. Except as otherwise provided herein, this
28 act shall take effect upon becoming a law.

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HOUSE SUMMARY

Authorizes levy of a discretionary sales surtax of up to 0.5 percent by the largest municipality in any county with a population greater than 1 million. Requires referendum approval. Provides requirements for such levy. Authorizes use of the proceeds for infrastructure, to acquire land for recreation or conservation, and to fund economic development projects.