

By Representative Kilmer

1 A bill to be entitled
2 An act relating to the Legislative Committee on
3 Intergovernmental Relations; requiring the
4 committee to conduct a study relating to
5 sharing the cost of government services and the
6 feasibility of certain programs; requiring a
7 report to the Legislature; providing an
8 effective date.

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10 WHEREAS, county governments generate the majority of
11 their revenue from property taxes and properties of the state,
12 which are exempt from taxation, represent an important loss of
13 revenue to counties, and

14 WHEREAS, communities which house a large percentage of
15 tax exempt state properties regularly experience a large
16 influx of nonresidents who have an impact on local government
17 resources, and

18 WHEREAS, these communities face special challenges
19 providing for the service and infrastructure needs of the
20 tax-exempt property owners, such as policing various large,
21 organized gatherings, and

22 WHEREAS, there are 21 local governments throughout the
23 United States which offer various types of payment in lieu of
24 tax programs, and which receive funding, in one form or
25 another, from their state for unrealized property tax
26 revenues, NOW, THEREFORE,

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

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30 Section 1. (1) The Legislative Committee on
31 Intergovernmental Relations shall conduct a study to identify

1 ways to equitably share the cost of government services among
2 those who benefit from those services, whether tax paying or
3 tax exempt. The committee shall examine the feasibility of
4 various types of programs and issues, including, but not
5 limited to, the following:

6 (a) Whether the program should exclude developed
7 properties from the policy and include only undeveloped land.

8 (b) Whether local governments should have to relieve
9 the state of its obligation to perform certain functions or
10 programs in exchange for some form of reimbursement for
11 tax-exempt properties.

12 (c) Whether taxation policies should entail consent on
13 the part of the state to be taxed for certain properties which
14 may include consent to all property taxes, school taxes,
15 special assessments for public improvements, or other types of
16 local taxation.

17 (d) Whether a payment for services policy should be
18 adopted which calculates the governmental expenses required by
19 the property, such as fire protection, and reimburses the
20 local government for that amount.

21 (e) Whether a services in lieu of taxes program should
22 be adopted which consists of a noncash alternative under which
23 the tax-exempt entity performs a mutually agreed upon service
24 at a free or reduced rate to the taxing authority.

25 (f) Whether a payment in lieu of taxes program should
26 be adopted wherein the state compensates local governments for
27 a fair percentage of the property tax that would be paid if
28 the land were not tax exempt.

29 (2) The committee shall report the results of the
30 study to the President of the Senate and the Speaker of the
31 House of Representatives by March 1, 2003.

