

By the Fiscal Responsibility Council and Representative
Sorensen

1 A bill to be entitled
2 An act relating to land acquisition; amending
3 s. 212.055, F.S.; redefining the term
4 "infrastructure" to authorize use of the
5 proceeds of the local government infrastructure
6 surtax in certain counties to acquire land for
7 certain purposes; amending s. 336.025, F.S.;
8 authorizing use of the proceeds from local
9 option fuel taxes in certain counties to
10 acquire land for certain purposes; amending s.
11 373.59, F.S.; providing for the interest
12 received from investments of the Water
13 Management Lands Trust Fund to be credited to
14 the Florida Keys and Key West Areas of Critical
15 State Concern Wastewater and Stormwater Trust
16 Fund for a specified number of years; providing
17 for contingent effect; providing an effective
18 date.

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

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22 Section 1. Paragraph (d) of subsection (2) of section
23 212.055, Florida Statutes, is amended to read:

24 212.055 Discretionary sales surtaxes; legislative
25 intent; authorization and use of proceeds.--It is the
26 legislative intent that any authorization for imposition of a
27 discretionary sales surtax shall be published in the Florida
28 Statutes as a subsection of this section, irrespective of the
29 duration of the levy. Each enactment shall specify the types
30 of counties authorized to levy; the rate or rates which may be
31 imposed; the maximum length of time the surtax may be imposed,

1 if any; the procedure which must be followed to secure voter
2 approval, if required; the purpose for which the proceeds may
3 be expended; and such other requirements as the Legislature
4 may provide. Taxable transactions and administrative
5 procedures shall be as provided in s. 212.054.

6 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--
7 (d)1. The proceeds of the surtax authorized by this
8 subsection and any interest accrued thereto shall be expended
9 by the school district or within the county and municipalities
10 within the county, or, in the case of a negotiated joint
11 county agreement, within another county, to finance, plan, and
12 construct infrastructure and to acquire land for public
13 recreation or conservation or protection of natural resources
14 and to finance the closure of county-owned or municipally
15 owned solid waste landfills that are already closed or are
16 required to close by order of the Department of Environmental
17 Protection. Any use of such proceeds or interest for purposes
18 of landfill closure prior to July 1, 1993, is ratified.
19 Neither the proceeds nor any interest accrued thereto shall be
20 used for operational expenses of any infrastructure, except
21 that any county with a population of less than 75,000 that is
22 required to close a landfill by order of the Department of
23 Environmental Protection may use the proceeds or any interest
24 accrued thereto for long-term maintenance costs associated
25 with landfill closure. Counties, as defined in s. 125.011(1),
26 and charter counties may, in addition, use the proceeds and
27 any interest accrued thereto to retire or service indebtedness
28 incurred for bonds issued prior to July 1, 1987, for
29 infrastructure purposes, and for bonds subsequently issued to
30 refund such bonds. Any use of such proceeds or interest for
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1 purposes of retiring or servicing indebtedness incurred for
2 such refunding bonds prior to July 1, 1999, is ratified.

3 2. For the purposes of this paragraph,
4 "infrastructure" means:

5 a. Any fixed capital expenditure or fixed capital
6 outlay associated with the construction, reconstruction, or
7 improvement of public facilities which have a life expectancy
8 of 5 or more years and any land acquisition, land improvement,
9 design, and engineering costs related thereto. In any county
10 located within a designated area of critical state concern
11 under s. 380.0552, the term "infrastructure" also includes
12 expenditures for the acquisition of land when the land is
13 acquired for the purpose of compliance with an approved
14 comprehensive plan.

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

20 3. Notwithstanding any other provision of this
21 subsection, a discretionary sales surtax imposed or extended
22 after the effective date of this act may provide for an amount
23 not to exceed 15 percent of the local option sales surtax
24 proceeds to be allocated for deposit to a trust fund within
25 the county's accounts created for the purpose of funding
26 economic development projects of a general public purpose
27 targeted to improve local economies, including the funding of
28 operational costs and incentives related to such economic
29 development. The ballot statement must indicate the intention
30 to make an allocation under the authority of this
31 subparagraph.

1 Section 2. Subsection (8) of section 336.025, Florida
2 Statutes, is amended to read:

3 336.025 County transportation system; levy of local
4 option fuel tax on motor fuel and diesel fuel.--

5 (8) In addition to the uses specified in subsection
6 (7), the governing body of a county with a population of
7 50,000 or less on April 1, 1992, or a county located within a
8 designated area of critical state concern under s. 380.0552
9 may use the proceeds of the tax levied pursuant to paragraph
10 (1)(a) in any fiscal year to fund infrastructure projects, if
11 such projects are consistent with the local government's
12 approved comprehensive plan or, if the approval or denial of
13 the plan has not become final, consistent with the plan last
14 submitted to the state land planning agency. In addition, no
15 more than an amount equal to the proceeds from 4 cents per
16 gallon of the tax imposed pursuant to paragraph (1)(a) may be
17 used by such county for the express and limited purpose of
18 paying for a court-ordered refund of special assessments.
19 Except as provided in subsection (7), such funds shall not be
20 used for the operational expenses of any infrastructure. Such
21 funds may be used for infrastructure projects under this
22 subsection only after the local government, prior to the
23 fiscal year in which the funds are proposed to be used, or if
24 pledged for bonded indebtedness, prior to the fiscal year in
25 which the bonds will be issued, has held a duly noticed public
26 hearing on the proposed use of the funds and has adopted a
27 resolution certifying that the local government has met all of
28 the transportation needs identified in its approved
29 comprehensive plan or, if the approval or denial of the plan
30 has not become final, consistent with the plan last submitted
31 to the state land planning agency. The proceeds shall not be

1 pledged for bonded indebtedness for a period exceeding 10
2 years, except that, for the express and limited purpose of
3 using such proceeds in any fiscal year to pay a court-ordered
4 refund of special assessments, the proceeds may be pledged for
5 bonded indebtedness not exceeding 15 years. For the purposes
6 of this subsection, "infrastructure" has the same meaning as
7 provided in s. 212.055.

8 Section 3. Subsection (9) of section 373.59, Florida
9 Statutes, is amended to read:

10 373.59 Water Management Lands Trust Fund.--

11 (9) Moneys in the Water Management Lands Trust Fund
12 not needed to meet current obligations incurred under this
13 section shall be transferred to the State Board of
14 Administration, to the credit of the fund, to be invested in
15 the manner provided by law. For fiscal years 2003-2004
16 through 2011-2012, interest received on such investments shall
17 be credited to the Florida Keys and Key West Areas of Critical
18 State Concern Wastewater and Stormwater Trust Fund within the
19 Department of Community Affairs. Beginning with fiscal year
20 2012-2013, interest received on such investments shall be
21 credited to the Water Management Lands Trust Fund.

22 Section 4. The amendment of s. 373.59(9), Florida
23 Statutes, by this act is contingent on House Bill 1653 or
24 similar legislation being adopted during the 2002 Regular
25 Session of the Legislature or any extension thereof and
26 becoming law.

27 Section 5. This act shall take effect July 1, 2002.
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