By the Committee on Comprehensive Planning, Local and Military Affairs; and Senator Jones

316-2208-02 A bill to be entitled 1 2 An act relating to land acquisition; amending 3 s. 212.055, F.S.; redefining the term "infrastructure"; amending s. 336.025, F.S.; 4 5 revising provisions prescribing the use of 6 proceeds from local option fuel taxes; 7 amending s. 373.59, F.S.; providing for the interest received from investments of the Water 8 Management Lands Trust Fund to be credited to 9 the Florida Keys and Key West Areas of Critical 10 11 State Concern Wastewater and Stormwater Trust 12 Fund for 8 years; providing an effective date. 13 14 Be It Enacted by the Legislature of the State of Florida: 15 16 Section 1. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, is amended to read: 17 18 212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds. -- It is the 19 20 legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida 21 Statutes as a subsection of this section, irrespective of the 22 23 duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be 24 25 imposed; the maximum length of time the surtax may be imposed, 26 if any; the procedure which must be followed to secure voter 27 approval, if required; the purpose for which the proceeds may 28 be expended; and such other requirements as the Legislature 29 may provide. Taxable transactions and administrative

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

procedures shall be as provided in s. 212.054.

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

- 2. For the purposes of this paragraph,
 "infrastructure" means:
- a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy

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of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto.

- b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years. In any county located within a designated area of critical state concern under s. 380.0552, the term "infrastructure" also includes expenditures for the acquisition of land when the land is acquired for the purpose of compliance with an approved comprehensive plan.
- Notwithstanding any other provision of this subsection, a discretionary sales surtax imposed or extended after the effective date of this act may provide for an amount not to exceed 15 percent of the local option sales surtax proceeds to be allocated for deposit to a trust fund within the county's accounts created for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

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

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

(8) In addition to the uses specified in subsection (7), the governing body of a county with a population of 31 50,000 or less on April 1, 1992, or any county located within 2

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a designated area of critical state concern under s. 380.0552, may use the proceeds of the tax levied pursuant to paragraph (1)(a) in any fiscal year to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents per gallon of the tax imposed pursuant to paragraph (1)(a) may be used by such county for the express and limited purpose of paying for a court-ordered refund of special assessments. Except as provided in subsection (7), such funds shall not be used for the operational expenses of any infrastructure. funds may be used for infrastructure projects under this 14 subsection only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and has adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. The proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years, except that, for the express and limited purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For the purposes of this subsection, "infrastructure" has the same meaning as 31 provided in s. 212.055.

1 Section 3. Contingent on House Bill 1653 or similar 2 legislation being enacted during the 2002 regular legislative 3 session or any extension thereof becoming a law, subsection 4 (9) of section 373.59, Florida Statutes, is amended to read: 5 373.59 Water Management Lands Trust Fund. --6 (9) Moneys in the fund not needed to meet current 7 obligations incurred under this section shall be transferred to the State Board of Administration, to the credit of the 8 9 fund, to be invested in the manner provided by law. For fiscal 10 years 2003-2004 through 2010-2011, interest received on such investments shall be credited to the Florida Keys and Key West 11 12 Areas of Critical State Concern Wastewater and Stormwater Trust Fund within the Department of Community Affairs. 13 14 Beginning fiscal year 2012-2013, interest received on such 15 investments shall be credited to the fund. Section 4. This act shall take effect July 1, 2002. 16 17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR 18 19 Senate Bill 2046 20 The CS deletes a provision allocating \$5 million dollars of money from the Florida Communities Trust to the Monroe County Comprehensive Land Authority with a provision allocating interest received on investments from the Water Management Lands Trust Fund to the Florida Keys and Key West Areas of Critical State Concern Wastewater and Stormwater Trust Fund within the Department of Community Affairs 21 22 23 24 within the Department of Community Affairs. 25 26 27 28 29 30 31