

Bill No. CS for SB 2090

Amendment No. Barcode 835926

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senators Wasserman Schultz and Carlton moved the following amendment:

Senate Amendment (with title amendment)

On page 1, between lines 18 & 19,

insert:

Section 1. Paragraphs (a) and (d) of subsection (2) and subsection (6) of section 212.055, Florida Statutes, are amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.--It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature

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1 may provide. Taxable transactions and administrative
2 procedures shall be as provided in s. 212.054.

3 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

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

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

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

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1 to finance, plan, and construct infrastructure and to acquire
2 land for public recreation or conservation or protection of
3 natural resources and to finance the closure of county-owned
4 or municipally owned solid waste landfills that are already
5 closed or are required to close by order of the Department of
6 Environmental Protection. Any use of such proceeds or interest
7 for purposes of landfill closure prior to July 1, 1993, is
8 ratified. Neither the proceeds nor any interest accrued
9 thereto shall be used for operational expenses of any
10 infrastructure, except that any county with a population of
11 less than 75,000 that is required to close a landfill by order
12 of the Department of Environmental Protection may use the
13 proceeds or any interest accrued thereto for long-term
14 maintenance costs associated with landfill closure. Counties,
15 as defined in s. 125.011(1), and charter counties may, in
16 addition, use the proceeds and any interest accrued thereto to
17 retire or service indebtedness incurred for bonds issued prior
18 to July 1, 1987, for infrastructure purposes, and for bonds
19 subsequently issued to refund such bonds. Any use of such
20 proceeds or interest for purposes of retiring or servicing
21 indebtedness incurred for such refunding bonds prior to July
22 1, 1999, is ratified.

23 2. The proceeds of the surtax where the surtax is
24 levied by a two-thirds vote of the governing body of the
25 county and any interest accrued thereto shall be expended by
26 the school district or within the county and municipalities
27 within the county for infrastructure located within the urban
28 service area that is identified in the local government
29 comprehensive plan of the county or municipality and is
30 identified in that local government's capital improvements
31 element adopted pursuant to s. 163.3177(3) or that is

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1 identified in the school district's educational facilities
2 plan adopted pursuant to s. 235.185.

3 ~~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.

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

15 ~~4.3.~~ Notwithstanding any other provision of this
16 subsection, a discretionary sales surtax imposed or extended
17 after the effective date of this act may provide for an amount
18 not to exceed 15 percent of the local option sales surtax
19 proceeds to be allocated for deposit to a trust fund within
20 the county's accounts created for the purpose of funding
21 economic development projects of a general public purpose
22 targeted to improve local economies, including the funding of
23 operational costs and incentives related to such economic
24 development. If applicable, the ballot statement must indicate
25 the intention to make an allocation under the authority of
26 this subparagraph.

27 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

28 (a) The school board in each county may levy, pursuant
29 to resolution conditioned to take effect only upon approval by
30 a majority vote of the electors of the county voting in a
31 referendum, a discretionary sales surtax at a rate that may

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1 proceeds for fixed capital expenditures or fixed capital costs
2 associated with the construction, reconstruction, or
3 improvement of school facilities and campuses which have a
4 useful life expectancy of 5 or more years, and any land
5 acquisition, land improvement, design, and engineering costs
6 related thereto. Additionally, the plan shall include the
7 costs of retrofitting and providing for technology
8 implementation, including hardware and software, for the
9 various sites within the school district. Surtax revenues may
10 be used for the purpose of servicing bond indebtedness to
11 finance projects authorized by this subsection, and any
12 interest accrued thereto may be held in trust to finance such
13 projects. Neither the proceeds of the surtax nor any interest
14 accrued thereto shall be used for operational expenses. If the
15 district school board has been recognized by the State Board
16 of Education as having a Florida Frugal Schools Program, the
17 district's plan for use of the surtax proceeds must be
18 consistent with this subsection and with uses assured under
19 the Florida Frugal Schools Program.

20 (e)~~(d)~~ Any school board imposing the surtax shall
21 implement a freeze on noncapital local school property taxes,
22 at the millage rate imposed in the year prior to the
23 implementation of the surtax, for a period of at least 3 years
24 from the date of imposition of the surtax. This provision
25 shall not apply to existing debt service or required state
26 taxes.

27 (f)~~(e)~~ Surtax revenues collected by the Department of
28 Revenue pursuant to this subsection shall be distributed to
29 the school board imposing the surtax in accordance with law.
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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 1, lines 2-3, delete those lines

4

5 and insert:

6 An act relating to taxation; amending s.
7 212.055, F.S.; providing for the levy of the
8 infrastructure sales surtax and the school
9 capital outlay surtax by a two-thirds vote and
10 requiring certain educational facility planning
11 prior to the levy of the school capital outlay
12 surtax; providing for the uses of the surtax
13 proceeds; amending s. 206.606,

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