

By Senator Lawson

3-1037A-02

See HB 1149

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

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

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

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

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

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

Section 1. (1) The Legislative Committee on 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.

