

By Senator Lawson

3-1534-02

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A bill to be entitled  
An act creating the Conservation Land  
Acquisition and Management Grants Trust Fund;  
amending s. 125.0167, F.S.; revising  
limitations on the use of revenues from the  
discretionary surtax on documents; defining  
terms; providing for the deposit and use of  
revenues; providing limitations; providing an  
effective date.

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

Section 1. Section 125.0167, Florida Statutes, is amended to read:

125.0167 Discretionary surtax on documents; adoption; application of revenue.--

(1) Pursuant to the provisions of s. 201.031, the governing authority in each county, as defined by s. 125.011(1), is authorized to levy a discretionary surtax on documents at a rate not to exceed the rate of 45 cents for each \$100 or fractional part thereof of the consideration therefor. Such a surtax shall apply only to those documents taxable under s. 201.02, except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence the taxable value of which equals \$200,000 or less as assessed by the county property appraiser. Such a single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 years, or a detached

1 dwelling Such a surtax may be levied for the following  
2 purposes:~~for the purpose of~~  
3       (a) Establishing and financing a Housing Assistance  
4 Loan Trust Fund to assist in the financing of construction,  
5 rehabilitation, or purchase of housing for low-income and  
6 moderate-income families. No less than 50 percent of the funds  
7 used in each county to provide such housing assistance shall  
8 be for the benefit of low-income families. For the purpose of  
9 this section, "low-income family" means a family whose income  
10 does not exceed 80 percent of the median income for the area,  
11 and "moderate-income family" means a family whose income is in  
12 excess of 80 percent but less than 140 percent of the median  
13 income for the area. For purposes of this section, the term  
14 "housing" is not limited to single-family, detached dwellings.  
15 ~~The rate of the surtax shall not exceed the rate of 45 cents~~  
16 ~~for each \$100 or fractional part thereof of the consideration~~  
17 ~~therefor. Such surtax shall apply only to those documents~~  
18 ~~taxable under s. 201.02, except that there shall be no surtax~~  
19 ~~on any document pursuant to which the interest granted,~~  
20 ~~assigned, transferred, or conveyed involves only a~~  
21 ~~single-family residence. Such single-family residence may be~~  
22 ~~a condominium unit, a unit held through stock ownership or~~  
23 ~~membership representing a proprietary interest in a~~  
24 ~~corporation owning a fee or a leasehold initially in excess of~~  
25 ~~98 years, or a detached dwelling.~~  
26       (b) Establishing and financing a Conservation Land  
27 Acquisition and Management Grants Trust Fund to assist in  
28 financing the acquisition and management of environmentally  
29 sensitive and outdoor-recreation lands. As used in this  
30 paragraph, the term "environmentally sensitive and  
31 outdoor-recreation lands" means natural areas suited to the

1 purposes of maintaining the state's and the county's unique  
2 natural resources, protecting air, land, and water quality,  
3 promoting water-resource development to meet the needs of  
4 natural systems and residents of this state, promoting  
5 restoration activities on public lands, and providing lands  
6 for open space and outdoor recreation.

7 (2) The levy of the discretionary surtax and the  
8 creation of a Housing Assistance Loan Trust Fund or a  
9 Conservation Land Acquisition and Management Grants Trust Fund  
10 shall be by ordinance which shall set forth the policies and  
11 procedures of the assistance and grants program. The ordinance  
12 must specify the amount of the surtax to be levied for each  
13 separate trust fund.The ordinance shall be proposed at a  
14 regular meeting of the governing authority at least 2 weeks  
15 prior to formal adoption. Formal adoption shall not be  
16 effective unless approved on final vote by a majority of the  
17 total membership of the governing authority. The ordinance  
18 shall not take effect until 90 days after formal adoption.

19 (3) The county shall deposit revenues from the  
20 discretionary surtax in either the Housing Assistance Loan  
21 Trust Fund or the Conservation Land Acquisition and Management  
22 Grants Trust Fund of the county. Those funds must be used as  
23 follows:

24 (a) the Housing Assistance Loan Trust Fund of the  
25 county, except that A portion of the such revenues levied for  
26 the Housing Assistance Loan Trust Fund may be deposited into  
27 the Home Investment Trust Fund of the county as defined by and  
28 created pursuant to the requirements of federal law. The  
29 county shall use the revenues only to help finance the  
30 construction, rehabilitation, or purchase of housing for  
31 low-income families and moderate-income families, to pay

1 necessary costs of collection and enforcement of the surtax,  
2 and to fund any local matching contributions required pursuant  
3 to federal law. For purposes of this section, authorized uses  
4 of the revenues include, but are not limited to, providing  
5 funds for first and second mortgages and acquiring property  
6 for the purpose of forming housing cooperatives. Special  
7 consideration shall be given toward using the revenues in the  
8 neighborhood economic development programs of community  
9 development corporations. No more than 50 percent of the  
10 revenues collected each year pursuant to this subsection  
11 ~~section~~ may be used to help finance new construction as  
12 provided herein. The proceeds of the surtax shall not be used  
13 for rent subsidies or grants, except as provided in paragraph  
14 (b).

15 (b) Revenues deposited into the Conservation Land  
16 Acquisition and Management Grants Trust Fund must be used to  
17 award grants to local governments, nonprofit organizations, or  
18 private land trusts to finance the acquisition and management  
19 of environmentally sensitive and outdoor recreation lands, the  
20 title to which shall vest in a public agency, to pay necessary  
21 costs of collection, and to fund any local matching  
22 contributions required under state or federal law. Special  
23 consideration shall be given toward using the revenues for  
24 projects that are a joint acquisition, either among public  
25 agencies or among nonprofit organizations, or by a  
26 public-private partnership, for the purposes of land  
27 conservation. Land acquired through the proceeds of this  
28 surtax must be managed for conservation purposes. No more than  
29 25 percent of the revenues collected each year under this  
30 subsection may be used to finance the management of  
31 conservation and recreation lands as provided in this

1 paragraph. As used in this subsection, the term "nonprofit  
2 organization" means an organization the purposes of which  
3 include the preservation of natural resources, and which is  
4 exempt from federal income tax under s. 501(c)(3) of the  
5 Internal Revenue Code of 1986, as amended.

6 Section 2. This act shall take effect upon becoming a  
7 law, but it shall not take effect unless it is enacted by at  
8 least a three-fifths vote of the membership of each house of  
9 the Legislature.

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12 SENATE SUMMARY

13 Creates the Conservation Land Acquisition and Management  
14 Grants Trust Fund. Provides for the deposit into the  
15 trust fund of revenues from the discretionary surtax on  
16 documents. Provides for the uses of such revenues.  
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