

By the Committee on Finance and Taxation; and Senator Wasserman Schultz

314-2087-03

1 A bill to be entitled
 2 An act relating to a statewide impact fee;
 3 creating s. 201.032, F.S.; imposing the fee on
 4 deeds and other instruments relating to real
 5 property and interests therein; providing for
 6 each school district to receive a specified
 7 minimum amount in proceeds from the fee;
 8 providing for the proceeds to be remitted to
 9 the state; providing that a county,
 10 municipality, or school board may not levy
 11 certain impact fees; providing that certain
 12 impact-fee programs are repealed by this act;
 13 providing for paying principal and interest on
 14 certain bonds; specifying the effect of this
 15 act on conflicting ordinances and laws;
 16 amending s. 201.11, F.S.; providing for
 17 compensation of agents collecting the surtax
 18 under s. 201.032, F.S.; providing a contingent
 19 effective date.

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

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 23 Section 1. Section 201.032, Florida Statutes, is
 24 created to read:

25 201.032 Statewide impact fee; use of proceeds;
 26 collection and remission of proceeds; compensation of clerks;
 27 local impact fees, repeal and prohibition; outstanding
 28 bonds.--

29 (1) There is imposed a statewide impact fee that is
 30 levied and collected as a surtax on those documents taxed
 31 under s. 201.02, at the rate set by law and expressed as cents

1 per \$100, or fractional part thereof, of the consideration for
2 the real estate or the interest therein.

3 (2) The proceeds of the fee imposed by subsection (1)
4 shall be appropriated by the Legislature. In state fiscal year
5 2003-2004, each school district as defined in s. 1001.30 must
6 receive an appropriation from the proceeds which is no less
7 than 75 percent of the amount it received in state fiscal year
8 2002-2003 from fees or other forms of exaction repealed by
9 subsection (4). In state fiscal years 2004-2005 through
10 2007-2008, each school district as defined in s.1001.30 must
11 receive an appropriation from the proceeds which is no less
12 than the amount it received in local government fiscal year
13 2002-2003 from fees or other forms of exaction repealed by
14 subsection (4).

15 (3) Section 201.15 does not apply to this fee. The
16 clerk of the circuit court shall collect all proceeds of the
17 fee levied under this section and, after retaining for his or
18 her office the collection allowance authorized by s. 201.11,
19 shall remit the proceeds to the Department of Revenue in the
20 same manner as the proceeds from the tax on recorded documents
21 are remitted.

22 (4) Any impact fee or other form of exaction for the
23 construction or remodeling of public educational facilities
24 imposed as a condition to or in conjunction with the issuance
25 of any development permit as defined in s. 163.3164 which was
26 in effect before October 1, 2003, is repealed. A county,
27 municipality, or school district may not levy an impact fee
28 for the construction or remodeling of educational facilities.
29 If the proceeds from an impact-fee program that is in effect
30 on October 1, 2003, have been pledged to pay the principal and
31 interest on any bonds that have been issued for the

1 construction or remodeling of public educational facilities,
2 the proceeds of the fee imposed under this section must be
3 used to pay such principal and interest as long as the bonds
4 are outstanding, in accordance with existing contracts with
5 the bondholders. Any ordinance that conflicts with this
6 subsection is superseded, and any conflicting special or
7 general law is superseded to the extent of the conflict.

8 Section 2. Subsection (2) of section 201.11, Florida
9 Statutes, is amended to read:

10 201.11 Administration of law by Department of
11 Revenue.--

12 (2) The county comptroller or, if there be none, then
13 the clerk of the circuit court, shall serve ex officio, and
14 the Department of Revenue may appoint others, as agents for
15 the collection of the tax imposed by this chapter. The
16 department may adopt rules and regulations requiring the
17 agents to meet certain standards, including, without
18 limitation, a demonstrated volume of business or a
19 geographical distribution. All agents shall be subject to
20 audit and shall post a bond as may be required by the
21 Department of Revenue. The Department of Revenue may purchase
22 a blanket bond; however, all costs associated with such a bond
23 shall be allocated by department regulation to those agents so
24 bonded. An agent shall be compensated 0.5 percent of the tax
25 collected, including the fee collected as a surtax under s.
26 201.032, as collection costs in the form of a deduction from
27 the amount of the tax due and remitted by the agent, and the
28 department shall allow the said deduction to the agent paying
29 and remitting the tax in the manner as provided for by the
30 department. However, no deduction or allowance shall be

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1 granted when there is a manifest failure to maintain proper
2 records or make proper reports.

3 Section 3. This act shall take effect October 1, 2003,
4 but it shall not take effect unless an act becomes law which
5 sets a rate for the statewide impact fee imposed by section
6 201.032, Florida Statutes.

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8 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
9 COMMITTEE SUBSTITUTE FOR
10 SB 1022

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11 This committee substitute provides for the statewide impact
12 fee rate to be set by law, instead of in the General
13 Appropriations Act. It amends s. 201.11, F.S., to clarify that
14 the county comptroller or clerk of the circuit is entitled to
15 the 0.5 percent collection allowance on the statewide impact
16 fee. The effective date of the committee substitute is October
17 1, 2003, but the bill will not take effect unless a bill
18 becomes law setting a rate for the statewide impact fee.

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