

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representatives Russell, Fiorentino, and Bilirakis offered the following:

Amendment (with directory and title amendments)

Between lines 866 and 867, insert:

~~(f) Counties and municipalities shall not use the surtax proceeds to supplant or replace user fees or to reduce ad valorem taxes existing prior to the levy of the surtax authorized by this subsection.~~

(f)~~(g)~~1. Notwithstanding paragraph (d), a county that has a population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and interest of the surtax for any public purpose if:

- a. The debt service obligations for any year are met;

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27 b. The county's comprehensive plan has been determined to
28 be in compliance with part II of chapter 163; and

29 c. The county has adopted an amendment to the surtax
30 ordinance pursuant to the procedure provided in s. 125.66
31 authorizing additional uses of the surtax proceeds and interest.

32 2. A municipality located within a county that has a
33 population of 50,000 or less on April 1, 1992, or within a
34 county designated as an area of critical state concern on the
35 effective date of this act, and that imposed the surtax before
36 July 1, 1992, may not use the proceeds and interest of the
37 surtax for any purpose other than an infrastructure purpose
38 authorized in paragraph (d) unless the municipality's
39 comprehensive plan has been determined to be in compliance with
40 part II of chapter 163 and the municipality has adopted an
41 amendment to its surtax ordinance or resolution pursuant to the
42 procedure provided in s. 166.041 authorizing additional uses of
43 the surtax proceeds and interest. Such municipality may expend
44 the surtax proceeds and interest for any public purpose
45 authorized in the amendment.

46 3. Those counties designated as an area of critical state
47 concern which qualify to use the surtax for any public purpose
48 may use only up to 10 percent of the surtax proceeds for any
49 public purpose other than for infrastructure purposes authorized
50 by this section.

51 ~~(g)(h)~~ Notwithstanding paragraph (d), a county in which 40
52 percent or more of the just value of real property is exempt or
53 immune from ad valorem taxation, and the municipalities within
54 such a county, may use the proceeds and interest of the surtax

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55 for operation and maintenance of parks and recreation programs
56 and facilities established with the proceeds of the surtax.

57 (h)~~(i)~~ Notwithstanding any other provision of this
58 section, a county shall not levy local option sales surtaxes
59 authorized in this subsection and subsections (3), (4), and (5)
60 in excess of a combined rate of 1 percent.

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62 ===== D I R E C T O R Y A M E N D M E N T =====

63 Remove lines 797 and 798, and insert:

64 Section 19. Paragraphs (d), (f), (g), (h), and (i) of
65 subsection (2) of section 212.055, Florida Statutes, are amended
66 to read:

67 ===== T I T L E A M E N D M E N T =====

68 Remove line 63, and insert:
69 circumstances; deleting a prohibition against using surtax
70 proceeds to supplant or replace certain user fees or reduce ad
71 valorem taxes; amending s. 212.0606, F.S., relating to the
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