

HB 1465

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1 A bill to be entitled
 2 An act relating to the local government infrastructure
 3 surtax; amending s. 212.055, F.S.; limiting use of surtax
 4 revenues for infrastructure purposes; authorizing a
 5 portion of surtax revenues to be used for property tax
 6 reduction under certain circumstances; authorizing use of
 7 a portion of surtax revenues for operating expenses under
 8 certain circumstances; providing limitations; providing an
 9 effective date.

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

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13 Section 1. Paragraph (d) of subsection (2) of section
 14 212.055, Florida Statutes, as amended by section 91 of chapter
 15 2003-402, Laws of Florida, is amended to read:

16 212.055 Discretionary sales surtaxes; legislative intent;
 17 authorization and use of proceeds.--It is the legislative intent
 18 that any authorization for imposition of a discretionary sales
 19 surtax shall be published in the Florida Statutes as a
 20 subsection of this section, irrespective of the duration of the
 21 levy. Each enactment shall specify the types of counties
 22 authorized to levy; the rate or rates which may be imposed; the
 23 maximum length of time the surtax may be imposed, if any; the
 24 procedure which must be followed to secure voter approval, if
 25 required; the purpose for which the proceeds may be expended;
 26 and such other requirements as the Legislature may provide.
 27 Taxable transactions and administrative procedures shall be as
 28 provided in s. 212.054.

29 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

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30 (d)1.a. At least 50 percent of the proceeds of the surtax
 31 authorized by this subsection and any interest accrued thereto
 32 shall be expended by the school district or within the county
 33 and municipalities within the county, or, in the case of a
 34 negotiated joint county agreement, within another county, to
 35 finance, plan, and construct infrastructure and to acquire land
 36 for public recreation or conservation or protection of natural
 37 resources and to finance the closure of county-owned or
 38 municipally owned solid waste landfills that are already closed
 39 or are required to close by order of the Department of
 40 Environmental Protection. Any use of such proceeds or interest
 41 for purposes of landfill closure prior to July 1, 1993, is
 42 ratified. ~~Neither the proceeds nor any interest accrued thereto~~
 43 ~~shall be used for operational expenses of any infrastructure,~~
 44 ~~except that~~ Any county with a population of less than 75,000
 45 that is required to close a landfill by order of the Department
 46 of Environmental Protection may use the proceeds or any interest
 47 accrued thereto for long-term maintenance costs associated with
 48 landfill closure. Counties, as defined in s. 125.011(1), and
 49 charter counties may, in addition, use the proceeds and any
 50 interest accrued thereto to retire or service indebtedness
 51 incurred for bonds issued prior to July 1, 1987, for
 52 infrastructure purposes, and for bonds subsequently issued to
 53 refund such bonds. Any use of such proceeds or interest for
 54 purposes of retiring or servicing indebtedness incurred for such
 55 refunding bonds prior to July 1, 1999, is ratified.

56 ~~b.2.~~ For the purposes of this subparagraph ~~paragraph~~,
 57 "infrastructure" means:

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58 (I)a. Any fixed capital expenditure or fixed capital
 59 outlay associated with the construction, reconstruction, or
 60 improvement of public facilities which have a life expectancy of
 61 5 or more years and any land acquisition, land improvement,
 62 design, and engineering costs related thereto.

63 (II)b. A fire department vehicle, an emergency medical
 64 service vehicle, a sheriff's office vehicle, a police department
 65 vehicle, or any other vehicle, and such equipment necessary to
 66 outfit the vehicle for its official use or equipment that has a
 67 life expectancy of at least 5 years.

68 (III)e. Any expenditure for the construction, lease, or
 69 maintenance of, or provision of utilities or security for,
 70 facilities as defined in s. 29.008.

71 c.3. Notwithstanding any other provision of this
 72 subsection, a discretionary sales surtax imposed or extended
 73 after the effective date of this act may provide for an amount
 74 not to exceed 15 percent of the local option sales surtax
 75 proceeds to be allocated for deposit to a trust fund within the
 76 county's accounts created for the purpose of funding economic
 77 development projects of a general public purpose targeted to
 78 improve local economies, including the funding of operational
 79 costs and incentives related to such economic development. The
 80 ballot statement must indicate the intention to make an
 81 allocation under the authority of this sub-subparagraph
 82 subparagraph.

83 2. Subject to any obligation to retire or service
 84 indebtedness incurred by the taxing authority under this
 85 subsection for bonds issued by the taxing authority prior to
 86 July 1, 2004, and notwithstanding any other provision of this

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87 subsection, a taxing authority receiving proceeds of the surtax
88 and any interest on such proceeds pursuant to this subsection
89 may use up to 35 percent of such proceeds and interest to reduce
90 property taxes and may use up to 15 percent of such proceeds and
91 interest for operational expenses; however, the percentage used
92 for operational expenses may not exceed the percentage used to
93 reduce property taxes. The taxing authority may not increase
94 property taxes for the first year following the year in which
95 the taxing authority elected to use such proceeds and interest
96 for operational expenses and may not increase property taxes
97 above the rollback rate by more than 3 percent in the second and
98 subsequent years during the period of the levy.

99 Section 2. This act shall take effect July 1, 2004.