

By the Committee on Finance and Taxation; and Senator Smith

314-2345-04

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A bill to be entitled
An act relating to discretionary sales
surtaxes; amending s. 212.055, F.S.; allowing
charter counties to use no more than 25 percent
of revenues received from the charter county
transit system surtax for nontransit purposes;
allowing a county that meets specified criteria
to use the proceeds from its local government
infrastructure surtax to operate and maintain
certain parks and recreation programs and
facilities; providing an effective date.

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

Section 1. Paragraph (d) of subsection (1) and
paragraph (g) of subsection (2) of section 212.055, Florida
Statutes, are amended to read:

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

(1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--

1 (d) Proceeds from the surtax shall be applied to as
2 many or as few of the uses enumerated below in whatever
3 combination the county commission deems appropriate:

4 1. Deposited by the county in the trust fund and shall
5 be used for the purposes of development, construction,
6 equipment, maintenance, operation, supportive services,
7 including a countywide bus system, and related costs of a
8 fixed guideway rapid transit system;

9 2. Remitted by the governing body of the county to an
10 expressway or transportation authority created by law to be
11 used, at the discretion of such authority, for the
12 development, construction, operation, or maintenance of roads
13 or bridges in the county, for the operation and maintenance of
14 a bus system, for the payment of principal and interest on
15 existing bonds issued for the construction of such roads or
16 bridges, and, upon approval by the county commission, such
17 proceeds may be pledged for bonds issued to refinance existing
18 bonds or new bonds issued for the construction of such roads
19 or bridges;

20 3. Used by the charter county ~~For each county, as~~
21 ~~defined in s. 125.011(1), used~~ for the development,
22 construction, operation, and maintenance of roads and bridges
23 in the county; for the expansion, operation, and maintenance
24 of bus and fixed guideway systems; and for the payment of
25 principal and interest on bonds issued for the construction of
26 fixed guideway rapid transit systems, bus systems, roads, or
27 bridges; and such proceeds may be pledged by the governing
28 body of the county for bonds issued to refinance existing
29 bonds or new bonds issued for the construction of such fixed
30 guideway rapid transit systems, bus systems, roads, or bridges
31 and no more than 25 percent used for nontransit uses; and

1 4. Used by the charter county for the planning,
2 development, construction, operation, and maintenance of roads
3 and bridges in the county; for the planning, development,
4 expansion, operation, and maintenance of bus and fixed
5 guideway systems; and for the payment of principal and
6 interest on bonds issued for the construction of fixed
7 guideway rapid transit systems, bus systems, roads, or
8 bridges; and such proceeds may be pledged by the governing
9 body of the county for bonds issued to refinance existing
10 bonds or new bonds issued for the construction of such fixed
11 guideway rapid transit systems, bus systems, roads, or
12 bridges. Pursuant to an interlocal agreement entered into
13 pursuant to chapter 163, the governing body of the charter
14 county may distribute proceeds from the tax to a municipality,
15 or an expressway or transportation authority created by law to
16 be expended for the purpose authorized by this paragraph.

17 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

18 (g) Notwithstanding paragraph (d), a county having a
19 population greater than 75,000 in which the taxable value of
20 real property is less than 60 ~~40~~ percent ~~or more~~ of the just
21 value of real property for is exempt or immune from ad valorem
22 tax purposes for the tax year in which an infrastructure
23 surtax referendum is placed before the voters ~~taxation~~, and
24 the municipalities within such a county, may use the proceeds
25 and interest of the surtax for operation and maintenance of
26 parks and recreation programs and facilities established with
27 the proceeds of the surtax throughout the duration of the
28 surtax levy or while interest earnings accruing from the
29 proceeds of the surtax are available for such use, whichever
30 period is longer.

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1 Section 2. This act shall take effect upon becoming a
2 law.

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4 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
5 COMMITTEE SUBSTITUTE FOR
6 SB 2264

7 The committee substitute made the following changes to SB
8 2264:

9 Authorizes all charter counties eligible to levy the charter
10 county transit system surtax to use up to 25% of the proceeds
11 from the surtax for non-transit purposes.
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