

HB 0909

2004

1 A bill to be entitled
 2 An act relating to local government infrastructure surtax;
 3 amending s. 212.055, F.S.; revising an eligibility
 4 criterion for county and municipal use of surtax proceeds
 5 for operation and maintenance of parks and recreation
 6 programs and facilities; providing an effective date.

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

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 10 Section 1. Paragraph (g) of subsection (2) of section
 11 212.055, Florida Statutes, is amended to read:

12 212.055 Discretionary sales surtaxes; legislative intent;
 13 authorization and use of proceeds.--It is the legislative intent
 14 that any authorization for imposition of a discretionary sales
 15 surtax shall be published in the Florida Statutes as a
 16 subsection of this section, irrespective of the duration of the
 17 levy. Each enactment shall specify the types of counties
 18 authorized to levy; the rate or rates which may be imposed; the
 19 maximum length of time the surtax may be imposed, if any; the
 20 procedure which must be followed to secure voter approval, if
 21 required; the purpose for which the proceeds may be expended;
 22 and such other requirements as the Legislature may provide.
 23 Taxable transactions and administrative procedures shall be as
 24 provided in s. 212.054.

25 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

26 (g) Notwithstanding paragraph (d), a county in which the
 27 taxable value of real property is less than 60 40 percent ~~or~~
 28 ~~more~~ of the just value of real property for ~~is exempt or immune~~
 29 ~~from~~ ad valorem tax purposes taxation, and the municipalities

CODING: Words **stricken** are deletions; words **underlined** are additions.

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30 | within such a county, may use the proceeds and interest of the
31 | surtax for operation and maintenance of parks and recreation
32 | programs and facilities established with the proceeds of the
33 | surtax.

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