

CHAMBER ACTION

1 The Committee on Local Government & Veterans' Affairs recommends  
2 the following:

3  
4 **Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to local government infrastructure surtax;  
8 amending s. 212.055, F.S.; revising an eligibility  
9 criterion for county and municipal use of surtax proceeds  
10 for operation and maintenance of parks and recreation  
11 programs and facilities; providing limitations; providing  
12 an effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Paragraph (g) of subsection (2) of section  
17 212.055, Florida Statutes, is amended to read:

18 212.055 Discretionary sales surtaxes; legislative intent;  
19 authorization and use of proceeds.--It is the legislative intent  
20 that any authorization for imposition of a discretionary sales  
21 surtax shall be published in the Florida Statutes as a  
22 subsection of this section, irrespective of the duration of the  
23 levy. Each enactment shall specify the types of counties

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24 authorized to levy; the rate or rates which may be imposed; the  
25 maximum length of time the surtax may be imposed, if any; the  
26 procedure which must be followed to secure voter approval, if  
27 required; the purpose for which the proceeds may be expended;  
28 and such other requirements as the Legislature may provide.  
29 Taxable transactions and administrative procedures shall be as  
30 provided in s. 212.054.

31 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

32 (g) Notwithstanding paragraph (d), a county having a  
33 population greater than 75,000 in which the taxable value of  
34 real property is less than 60 40 percent ~~or more~~ of the just  
35 value of real property ~~for is exempt or immune from~~ ad valorem  
36 tax purposes for the tax year in which an infrastructure surtax  
37 referendum is placed before the voters ~~taxation~~, and the  
38 municipalities within such a county, may use the proceeds and  
39 interest of the surtax for operation and maintenance of parks  
40 and recreation programs and facilities established with the  
41 proceeds of the surtax throughout the duration of the surtax  
42 levy or while interest earnings accruing from the proceeds of  
43 the surtax are available for such use, whichever period is  
44 longer.

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