

CHAMBER ACTION

1 The Committee on Finance & Tax recommends the following:

2  
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to discretionary sales surtaxes; amending  
7 s. 212.055, F.S.; clarifying provisions specifying uses of  
8 proceeds of the charter county transit system surtax;  
9 revising an eligibility criterion for county and municipal  
10 use of local government infrastructure surtax proceeds for  
11 operation and maintenance of parks and recreation programs  
12 and facilities; providing limitations; providing an  
13 effective date.

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

16  
17 Section 1. Paragraph (d) of subsection (1) and paragraph  
18 (g) of subsection (2) of section 212.055, Florida Statutes, are  
19 amended to read:

20 212.055 Discretionary sales surtaxes; legislative intent;  
21 authorization and use of proceeds.--It is the legislative intent  
22 that any authorization for imposition of a discretionary sales  
23 surtax shall be published in the Florida Statutes as a

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

33 (1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--

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

37 1. Deposited by the county in the trust fund and shall be  
38 used for the purposes of development, construction, equipment,  
39 maintenance, operation, supportive services, including a  
40 countywide bus system, and related costs of a fixed guideway  
41 rapid transit system;

42 2. Remitted by the governing body of the county to an  
43 expressway or transportation authority created by law to be  
44 used, at the discretion of such authority, for the development,  
45 construction, operation, or maintenance of roads or bridges in  
46 the county, for the operation and maintenance of a bus system,  
47 for the payment of principal and interest on existing bonds  
48 issued for the construction of such roads or bridges, and, upon  
49 approval by the county commission, such proceeds may be pledged  
50 for bonds issued to refinance existing bonds or new bonds issued  
51 for the construction of such roads or bridges;

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52 |       3. ~~For each county, as defined in s. 125.011(1),~~ Used by  
53 | the charter county for the development, construction, operation,  
54 | and maintenance of roads and bridges in the county; for the  
55 | expansion, operation, and maintenance of bus and fixed guideway  
56 | systems; and for the payment of principal and interest on bonds  
57 | issued for the construction of fixed guideway rapid transit  
58 | systems, bus systems, roads, or bridges; and such proceeds may  
59 | be pledged by the governing body of the county for bonds issued  
60 | to refinance existing bonds or new bonds issued for the  
61 | construction of such fixed guideway rapid transit systems, bus  
62 | systems, roads, or bridges and no more than 25 percent used for  
63 | nontransit uses; and

64 |       4. Used by the charter county for the planning,  
65 | development, construction, operation, and maintenance of roads  
66 | and bridges in the county; for the planning, development,  
67 | expansion, operation, and maintenance of bus and fixed guideway  
68 | systems; and for the payment of principal and interest on bonds  
69 | issued for the construction of fixed guideway rapid transit  
70 | systems, bus systems, roads, or bridges; and such proceeds may  
71 | be pledged by the governing body of the county for bonds issued  
72 | to refinance existing bonds or new bonds issued for the  
73 | construction of such fixed guideway rapid transit systems, bus  
74 | systems, roads, or bridges. Pursuant to an interlocal agreement  
75 | entered into pursuant to chapter 163, the governing body of the  
76 | charter county may distribute proceeds from the tax to a  
77 | municipality, or an expressway or transportation authority  
78 | created by law to be expended for the purpose authorized by this  
79 | paragraph.

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80 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--  
81 (g) Notwithstanding paragraph (d), a county having a  
82 population greater than 75,000 in which the taxable value of  
83 real property is less than 60 40 percent ~~or more~~ of the just  
84 value of real property ~~for is exempt or immune from~~ ad valorem  
85 tax purposes for the tax year in which an infrastructure surtax  
86 referendum is placed before the voters taxation, and the  
87 municipalities within such a county, may use the proceeds and  
88 interest of the surtax for operation and maintenance of parks  
89 and recreation programs and facilities established with the  
90 proceeds of the surtax throughout the duration of the surtax  
91 levy or while interest earnings accruing from the proceeds of  
92 the surtax are available for such use, whichever period is  
93 longer.  
94 Section 2. This act shall take effect upon becoming a law.