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A bill to be entitled  
 An act relating to the discretionary surtax on documents;  
 amending ss. 125.0167 and 201.031, F.S.; authorizing  
 certain counties operating under a home rule charter to  
 levy the discretionary surtax for purposes of establishing  
 and funding a Housing Assistance Loan Trust Fund to assist  
 in providing housing for low-income and moderate-income  
 families; prohibiting certain counties from levying the  
 surtax unless approved by a majority of the electors of  
 the county voting in a referendum; providing requirements  
 for holding a referendum; providing for the future repeal  
 of ss. 125.0167 and 201.031, F.S., relating to the surtax  
 on documents for purposes of funding housing assistance;  
 repealing s. 3 of ch. 83-220, Laws of Florida, as amended,  
 relating to the former repeal date established for the  
 discretionary surtax on documents; providing an effective  
 date.

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

Section 1. Section 125.0167, Florida Statutes, is amended  
 to read:

125.0167 Discretionary surtax on documents; adoption;  
 application of revenue.--

(1) Pursuant to the provisions of s. 201.031, the  
 governing authority in each county having a population of 1.2  
 million or greater which operates under a home rule charter, and  
each county~~7~~ as defined by s. 125.011(1), is authorized to levy

29 a discretionary surtax on documents for the purpose of  
 30 establishing and financing a Housing Assistance Loan Trust Fund  
 31 to assist in the financing of construction, rehabilitation, or  
 32 purchase of housing for low-income and moderate-income families.

33 No less than 50 percent of the funds used in each county to  
 34 provide such housing assistance shall be for the benefit of low-  
 35 income families. For the purpose of this section, "low-income  
 36 family" means a family whose income does not exceed 80 percent  
 37 of the median income for the area, and "moderate-income family"  
 38 means a family whose income is in excess of 80 percent but less  
 39 than 140 percent of the median income for the area. For  
 40 purposes of this section, the term "housing" is not limited to  
 41 single-family, detached dwellings. The rate of the surtax shall  
 42 not exceed the rate of 45 cents for each \$100 or fractional part  
 43 thereof of the consideration therefor. Such surtax shall apply  
 44 only to those documents taxable under s. 201.02, except that  
 45 there shall be no surtax on any document pursuant to which the  
 46 interest granted, assigned, transferred, or conveyed involves  
 47 only a single-family residence. Such single-family residence  
 48 may be a condominium unit, a unit held through stock ownership  
 49 or membership representing a proprietary interest in a  
 50 corporation owning a fee or a leasehold initially in excess of  
 51 98 years, or a detached dwelling.

52 (2)(a) The levy of the discretionary surtax and the  
 53 creation of a Housing Assistance Loan Trust Fund shall be by  
 54 ordinance, which shall set forth the policies and procedures of  
 55 the assistance program. A charter county that is not a county as  
 56 defined in s. 125.011(1) may, by ordinance, limit the

57 applicability of the discretionary surtax on documents taxable  
58 under s. 201.031. The ordinance shall be proposed at a regular  
59 meeting of the governing authority at least 2 weeks prior to  
60 formal adoption. Formal adoption shall not be effective unless  
61 approved on final vote by a majority of the total membership of  
62 the governing authority. The ordinance shall not take effect  
63 until 90 days after formal adoption.

64 (b) Notwithstanding paragraph (a), a charter county that  
65 is not a county as defined in s. 125.011(1) may not levy the  
66 surtax unless such levy is approved by a majority of the  
67 qualified electors of the county voting in a referendum called  
68 by the governing authority of the charter county. The referendum  
69 may be held in conjunction with any primary or general election,  
70 or at any other time determined appropriate by the governing  
71 authority of the charter county. The general laws of this state  
72 governing elections shall apply to the referendum required by  
73 this paragraph and notice of the referendum must comply with s.  
74 100.342. If the voters approved the levy of the surtax, the  
75 charter county's governing authority shall proceed to levy the  
76 surtax as provided in paragraph (a).

77 (3) The county shall deposit revenues from the  
78 discretionary surtax in the Housing Assistance Loan Trust Fund  
79 of the county, except that a portion of such revenues may be  
80 deposited into the Home Investment Trust Fund of the county as  
81 defined by and created pursuant to the requirements of federal  
82 law. The county shall use the revenues only to help finance the  
83 construction, rehabilitation, or purchase of housing for low-  
84 income families and moderate-income families, to pay necessary

85 costs of collection and enforcement of the surtax, and to fund  
 86 any local matching contributions required pursuant to federal  
 87 law. For purposes of this section, authorized uses of the  
 88 revenues include, but are not limited to, providing funds for  
 89 first and second mortgages and acquiring property for the  
 90 purpose of forming housing cooperatives. Special consideration  
 91 shall be given toward using the revenues in the neighborhood  
 92 economic development programs of community development  
 93 corporations. No more than 50 percent of the revenues collected  
 94 each year pursuant to this section may be used to help finance  
 95 new construction as provided herein. The proceeds of the surtax  
 96 shall not be used for rent subsidies or grants.

97 (4) This section is repealed effective October 1, 2016.

98 Section 2. Section 201.031, Florida Statutes, is amended  
 99 to read:

100 201.031 Discretionary surtax; administration and  
 101 collection; Housing Assistance Loan Trust Fund; reporting  
 102 requirements.--

103 (1) Each county having a population of 1.2 million or  
 104 greater which operates under a home rule charter, and each  
 105 county~~7~~ as defined by s. 125.011(1), may levy, subject to the  
 106 provisions of s. 125.0167, a discretionary surtax on documents  
 107 taxable under the provisions of s. 201.02, except that there  
 108 shall be no surtax on any document pursuant to which the  
 109 interest granted, assigned, transferred, or conveyed involves  
 110 only a single-family residence. Such single-family residence  
 111 may be a condominium unit, a unit held through stock ownership  
 112 or membership representing a proprietary interest in a

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113 corporation owning a fee or a leasehold initially in excess of  
114 98 years, or a detached dwelling.

115 (2) All provisions of chapter 201, except s. 201.15, shall  
116 apply to the surtax. The Department of Revenue shall pay to the  
117 governing authority of the county which levies the surtax all  
118 taxes, penalties, and interest collected under this section less  
119 any costs of administration.

120 (3) Each county which levies the surtax shall include in  
121 the financial report required under s. 218.32 information  
122 showing the revenues and the expenses of the trust fund for the  
123 fiscal year.

124 (4) This section is repealed effective October 1, 2016.

125 Section 3. Section 3 of chapter 83-220, Laws of Florida,  
126 as amended by section 1 of chapter 84-270, Laws of Florida, and  
127 section 1 of chapter 89-252, Laws of Florida, is repealed.

128 Section 4. This act shall take effect upon becoming a law.