

1 duration of the levy. Each enactment shall specify the types
2 of counties authorized to levy; the rate or rates which may be
3 imposed; the maximum length of time the surtax may be imposed,
4 if any; the procedure which must be followed to secure voter
5 approval, if required; the purpose for which the proceeds may
6 be expended; and such other requirements as the Legislature
7 may provide. Taxable transactions and administrative
8 procedures shall be as provided in s. 212.054.

9 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

10 (d)1. The proceeds of the surtax authorized by this
11 subsection and any interest accrued thereto shall be expended
12 by the school district or within the county and municipalities
13 within the county, or, in the case of a negotiated joint
14 county agreement, within another county, to finance, plan, and
15 construct infrastructure and to acquire land for public
16 recreation or conservation or protection of natural resources
17 and to finance the closure of county-owned or municipally
18 owned solid waste landfills that are already closed or are
19 required to close by order of the Department of Environmental
20 Protection. Any use of such proceeds or interest for purposes
21 of landfill closure prior to July 1, 1993, is ratified.
22 Neither the proceeds nor any interest accrued thereto shall be
23 used for operational expenses of any infrastructure, except
24 that any county with a population of less than 75,000 that is
25 required to close a landfill by order of the Department of
26 Environmental Protection may use the proceeds or any interest
27 accrued thereto for long-term maintenance costs associated
28 with landfill closure. Counties, as defined in s. 125.011(1),
29 and charter counties may, in addition, use the proceeds and
30 any interest accrued thereto to retire or service indebtedness
31 incurred for bonds issued prior to July 1, 1987, for

1 infrastructure purposes, and for bonds subsequently issued to
2 refund such bonds. Any use of such proceeds or interest for
3 purposes of retiring or servicing indebtedness incurred for
4 such refunding bonds prior to July 1, 1999, is ratified.

5 2. For the purposes of this paragraph, the term
6 "infrastructure" means:

7 a. Any fixed capital expenditure or fixed capital
8 outlay associated with the construction, reconstruction, or
9 improvement of public facilities ~~that which~~ have a life
10 expectancy of 5 or more years and any land acquisition, land
11 improvement, design, and engineering costs related thereto. As
12 used in this sub-subparagraph, the term "public facilities"
13 includes private facilities used on a temporary basis from
14 time to time by a local government as an emergency public
15 shelter or a staging area for emergency response equipment
16 during an emergency officially declared by the state or by the
17 local government under s. 252.38.

18 b. A fire department vehicle, an emergency medical
19 service vehicle, a sheriff's office vehicle, a police
20 department vehicle, or any other vehicle, and such equipment
21 necessary to outfit the vehicle for its official use or
22 equipment that has a life expectancy of at least 5 years.

23 c. Any expenditure for the construction, lease, or
24 maintenance of, or provision of utilities or security for,
25 facilities as defined in s. 29.008.

26 3. Notwithstanding any other provision of this
27 subsection, a discretionary sales surtax imposed or extended
28 after the effective date of this act may provide for an amount
29 not to exceed 15 percent of the local option sales surtax
30 proceeds to be allocated for deposit to a trust fund within
31 the county's accounts created for the purpose of funding

1 economic development projects of a general public purpose
2 targeted to improve local economies, including the funding of
3 operational costs and incentives related to such economic
4 development. The ballot statement must indicate the intention
5 to make an allocation under the authority of this
6 subparagraph.

7 Section 2. Subsection (1) of section 212.03, Florida
8 Statutes, is amended to read:

9 212.03 Transient rentals tax; rate, procedure,
10 enforcement, exemptions.--

11 (1) It is hereby declared to be the legislative intent
12 that every person is exercising a taxable privilege who
13 engages in the business of renting, leasing, letting, or
14 granting a license to use any living quarters or sleeping or
15 housekeeping accommodations in, from, or a part of, or in
16 connection with any hotel, apartment house, roominghouse, or
17 tourist or trailer camp. However, any person who rents,
18 leases, lets, or grants a license to others to use, occupy, or
19 enter upon any living quarters or sleeping or housekeeping
20 accommodations in apartment houses, roominghouses, tourist
21 camps, or trailer camps, and who exclusively enters into a
22 bona fide written agreement for continuous residence for
23 longer than 6 months in duration at such property is not
24 exercising a taxable privilege. Moreover, a person who rents,
25 leases, lets, or grants a license to use, occupy, or enter
26 upon any living quarters or sleeping or housekeeping
27 accommodations in apartment houses, roominghouses, tourist
28 camps, or trailer camps to an individual who has been
29 displaced from his or her usual housing due to a hurricane or
30 other catastrophic disaster is not exercising a taxable
31 privilege if the displaced individual provides to his or her

1 landlord such proof as the Department of Revenue requires, by
2 rule, that such a catastrophe is the cause of the individual's
3 need for temporary housing. For the exercise of such taxable
4 privilege, a tax is hereby levied in an amount equal to 6
5 percent of and on the total rental charged for such living
6 quarters or sleeping or housekeeping accommodations by the
7 person charging or collecting the rental. Such tax shall apply
8 to hotels, apartment houses, roominghouses, or tourist or
9 trailer camps whether or not there is in connection with any
10 of the same any dining rooms, cafes, or other places where
11 meals or lunches are sold or served to guests.

12 Section 3. An individual who rented or leased any
13 living quarters or sleeping or housekeeping accommodations as
14 described in section 212.03, Florida Statutes, as a
15 consequence of being displaced from his or her usual housing
16 due to a hurricane that occurred in this state during the year
17 2004 is entitled to a refund of the sales tax that the
18 individual paid on such a rental. The individual must make
19 application for the refund to the Department of Revenue on a
20 form provided by the department and must include with the
21 application such proof as the department requires by rule.

22 Section 4. This act shall take effect July 1, 2005.
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SENATE SUMMARY

Provides tax benefits related to catastrophic emergencies. Defines the term "public facilities" to include certain private facilities used as public shelters or staging areas for emergency-response equipment during emergencies declared by the state or local government. Includes such facilities as infrastructure that may be financed through the local government infrastructure surtax. Provides that the temporary rental or lease of residential quarters to individuals who have been displaced by a hurricane or other catastrophic disaster is not subject to the transient rentals tax. Provides for refunds of sales tax paid on temporary rentals by individuals who were displaced by a hurricane during 2004. Provides for rulemaking by the Department of Revenue.