

By Senator Atwater

25-418A-05

1 A bill to be entitled
2 An act relating to the discretionary surtax on
3 documents; amending ss. 125.0167 and 201.031,
4 F.S.; authorizing certain counties operating
5 under a home rule charter to levy the
6 discretionary surtax for purposes of
7 establishing and funding a Housing Assistance
8 Loan Trust Fund to assist in providing housing
9 for low-income and moderate-income families;
10 prohibiting certain counties from levying the
11 surtax unless approved by a majority of the
12 electors of the county voting in a referendum;
13 providing requirements for holding a
14 referendum; providing for the future repeal of
15 ss. 125.0167 and 201.031, F.S., relating to the
16 surtax on documents for purposes of funding
17 housing assistance; repealing s. 3 of ch.
18 83-220, Laws of Florida, as amended, relating
19 to the former repeal date established for the
20 discretionary surtax on documents; providing an
21 effective date.

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

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

27 125.0167 Discretionary surtax on documents; adoption;
28 application of revenue.--

29 (1) Pursuant to the provisions of s. 201.031, the
30 governing authority in each county having a population of 1.2
31 million or greater which operates under a home rule charter,

1 and each county, as defined by s. 125.011(1), is authorized to
2 levy a discretionary surtax on documents for the purpose of
3 establishing and financing a Housing Assistance Loan Trust
4 Fund to assist in the financing of construction,
5 rehabilitation, or purchase of housing for low-income and
6 moderate-income families. No less than 50 percent of the
7 funds used in each county to provide such housing assistance
8 shall be for the benefit of low-income families. For the
9 purpose of this section, "low-income family" means a family
10 whose income does not exceed 80 percent of the median income
11 for the area, and "moderate-income family" means a family
12 whose income is in excess of 80 percent but less than 140
13 percent of the median income for the area. For purposes of
14 this section, the term "housing" is not limited to
15 single-family, detached dwellings. The rate of the surtax
16 shall not exceed the rate of 45 cents for each \$100 or
17 fractional part thereof of the consideration therefor. Such
18 surtax shall apply only to those documents taxable under s.
19 201.02, except that there shall be no surtax on any document
20 pursuant to which the interest granted, assigned, transferred,
21 or conveyed involves only a single-family residence. Such
22 single-family residence may be a condominium unit, a unit held
23 through stock ownership or membership representing a
24 proprietary interest in a corporation owning a fee or a
25 leasehold initially in excess of 98 years, or a detached
26 dwelling.

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

1 the applicability of the discretionary surtax on documents
2 taxable under s. 201.031. The ordinance shall be proposed at a
3 regular meeting of the governing authority at least 2 weeks
4 prior to formal adoption. Formal adoption shall not be
5 effective unless approved on final vote by a majority of the
6 total membership of the governing authority. The ordinance
7 shall not take effect until 90 days after formal adoption.

8 (b) Notwithstanding paragraph (a), a charter county
9 that is not a county as defined in s. 125.011(1) may not levy
10 the surtax unless such levy is approved by a majority of the
11 qualified electors of the county voting in a referendum called
12 by the governing authority of the charter county. The
13 referendum may be held in conjunction with any primary or
14 general election, or at any other time determined appropriate
15 by the governing authority of the charter county. The general
16 laws of this state governing elections shall apply to the
17 referendum required by this paragraph and notice of the
18 referendum must comply with s. 100.342. If the voters approved
19 the levy of the surtax, the charter county's governing
20 authority shall proceed to levy the surtax as provided in
21 paragraph (a).

22 (3) The county shall deposit revenues from the
23 discretionary surtax in the Housing Assistance Loan Trust Fund
24 of the county, except that a portion of such revenues may be
25 deposited into the Home Investment Trust Fund of the county as
26 defined by and created pursuant to the requirements of federal
27 law. The county shall use the revenues only to help finance
28 the construction, rehabilitation, or purchase of housing for
29 low-income families and moderate-income families, to pay
30 necessary costs of collection and enforcement of the surtax,
31 and to fund any local matching contributions required pursuant

1 | to federal law. For purposes of this section, authorized uses
2 | of the revenues include, but are not limited to, providing
3 | funds for first and second mortgages and acquiring property
4 | for the purpose of forming housing cooperatives. Special
5 | consideration shall be given toward using the revenues in the
6 | neighborhood economic development programs of community
7 | development corporations. No more than 50 percent of the
8 | revenues collected each year pursuant to this section may be
9 | used to help finance new construction as provided herein. The
10 | proceeds of the surtax shall not be used for rent subsidies or
11 | grants.

12 | (4) This section is repealed effective October 1,
13 | 2016.

14 | Section 2. Section 201.031, Florida Statutes, is
15 | amended to read:

16 | 201.031 Discretionary surtax; administration and
17 | collection; Housing Assistance Loan Trust Fund; reporting
18 | requirements.--

19 | (1) Each county having a population of 1.2 million or
20 | greater which operates under a home rule charter, and each
21 | county, as defined by s. 125.011(1), may levy, subject to the
22 | provisions of s. 125.0167, a discretionary surtax on documents
23 | taxable under the provisions of s. 201.02, except that there
24 | shall be no surtax on any document pursuant to which the
25 | interest granted, assigned, transferred, or conveyed involves
26 | only a single-family residence. Such single-family residence
27 | may be a condominium unit, a unit held through stock ownership
28 | or membership representing a proprietary interest in a
29 | corporation owning a fee or a leasehold initially in excess of
30 | 98 years, or a detached dwelling.

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

6 (3) Each county which levies the surtax shall include
7 in the financial report required under s. 218.32 information
8 showing the revenues and the expenses of the trust fund for
9 the fiscal year.

10 (4) This section is repealed effective October 1,
11 2016.

12 Section 3. Section 3 of chapter 83-220, Laws of
13 Florida, as amended by section 1 of chapter 84-270, Laws of
14 Florida, and section 1 of chapter 89-252, Laws of Florida, is
15 repealed.

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

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20 SENATE SUMMARY

21 Provides that counties operating under a home rule
22 charter which have a population of 1.2 million or greater
23 may levy the discretionary surtax for purposes of funding
24 housing assistance for low-income and moderate-income
25 families. Requires that the surtax be approved by a
26 majority of the electors of the county voting in a
27 referendum. Provides for the repeal of laws authorizing
28 the levy of the surtax effective October 1, 2016.
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