

By the Committee on Government Efficiency Appropriations; and
Senator Atwater

593-2217-05

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; amending s. 201.0205, F.S.;
18 deleting references to s. 3 of ch. 83-220, Laws
19 of Florida, updating cross-references;
20 repealing s. 3 of ch. 83-220, Laws of Florida,
21 as amended, relating to the former repeal date
22 established for the discretionary surtax on
23 documents; providing an effective date.
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25 Be It Enacted by the Legislature of the State of Florida:
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27 Section 1. Section 125.0167, Florida Statutes, is
28 amended to read:
29 125.0167 Discretionary surtax on documents; adoption;
30 application of revenue.--
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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

1 (1) Pursuant to the provisions of s. 201.031, the
2 governing authority in each county having a population of 1.2
3 million or greater which operates under a home rule charter,
4 and each county, as defined by s. 125.011(1), is authorized to
5 levy a discretionary surtax on documents for the purpose of
6 establishing and financing a Housing Assistance Loan Trust
7 Fund to assist in the financing of construction,
8 rehabilitation, or purchase of housing for low-income and
9 moderate-income families. No less than 50 percent of the
10 funds used in each county to provide such housing assistance
11 shall be for the benefit of low-income families. For the
12 purpose of this section, "low-income family" means a family
13 whose income does not exceed 80 percent of the median income
14 for the area, and "moderate-income family" means a family
15 whose income is in excess of 80 percent but less than 140
16 percent of the median income for the area. For purposes of
17 this section, the term "housing" is not limited to
18 single-family, detached dwellings. The rate of the surtax
19 shall not exceed the rate of 45 cents for each \$100 or
20 fractional part thereof of the consideration therefor. Such
21 surtax shall apply only to those documents taxable under s.
22 201.02, except that there shall be no surtax on any document
23 pursuant to which the interest granted, assigned, transferred,
24 or conveyed involves only a single-family residence. Such
25 single-family residence may be a condominium unit, a unit held
26 through stock ownership or membership representing a
27 proprietary interest in a corporation owning a fee or a
28 leasehold initially in excess of 98 years, or a detached
29 dwelling.

30 (2)(a) The levy of the discretionary surtax and the
31 creation of a Housing Assistance Loan Trust Fund shall be by

1 ordinance, which shall set forth the policies and procedures
2 of the assistance program. A charter county that is not a
3 county as defined in s. 125.011(1) may, by ordinance, limit
4 the applicability of the discretionary surtax on documents
5 taxable under s. 201.031. The ordinance shall be proposed at a
6 regular meeting of the governing authority at least 2 weeks
7 prior to formal adoption. Formal adoption shall not be
8 effective unless approved on final vote by a majority of the
9 total membership of the governing authority. The ordinance
10 shall not take effect until 90 days after formal adoption.

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

25 (3) The county shall deposit revenues from the
26 discretionary surtax in the Housing Assistance Loan Trust Fund
27 of the county, except that a portion of such revenues may be
28 deposited into the Home Investment Trust Fund of the county as
29 defined by and created pursuant to the requirements of federal
30 law. The county shall use the revenues only to help finance
31 the construction, rehabilitation, or purchase of housing for

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

15 (4) This section is repealed effective October 1,
16 2016.

17 Section 2. Section 201.031, Florida Statutes, is
18 amended to read:

19 201.031 Discretionary surtax; administration and
20 collection; Housing Assistance Loan Trust Fund; reporting
21 requirements.--

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

1 corporation owning a fee or a leasehold initially in excess of
2 98 years, or a detached dwelling.

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

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

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

14 Section 3. Section 201.0205, Florida Statutes, is
15 amended to read:

16 201.0205 Counties as defined by s. 125.011(1) that
17 have implemented a discretionary surtax under s. 125.0167 ch-
18 ~~83-220~~; inapplicability of 10-cent tax increase by s. 2, ch.
19 92-317, Laws of Florida.--The 10-cent tax increase in the
20 documentary stamp tax levied by s. 2, chapter 92-317, does not
21 apply to deeds and other taxable instruments relating to real
22 property located in any county as defined by s. 125.011(1)
23 that has levied a discretionary surtax on documents under s.
24 125.0167 implemented the provisions of chapter 83-220, Laws of
25 ~~Florida, as amended by chapters 84-270, 86-152, and 89-252,~~
26 ~~Laws of Florida.~~ Each such county and each eligible
27 jurisdiction within such county shall not be eligible to
28 participate in programs funded pursuant to s. 201.15(9) s-
29 ~~201.15(6)~~. However, each such county and each eligible
30 jurisdiction within such county shall be eligible to
31

1 participate in programs funded pursuant to s. 201.15(10) ~~s.~~
2 ~~201.15(7)~~.

3 Section 4. Section 3 of chapter 83-220, Laws of
4 Florida, as amended by section 1 of chapter 84-270, Laws of
5 Florida, and section 1 of chapter 89-252, Laws of Florida, is
6 repealed.

7 Section 5. This act shall take effect upon becoming a
8 law.

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10 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
11 COMMITTEE SUBSTITUTE FOR
12 SB 2578

13 The committee substitute deletes cross-references to sections
14 of Laws of Florida repealed by the bill.

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