

Bill No. CS for CS for CS for SB 360, 1st Eng.

Barcode 731474

CHAMBER ACTION

Senate

House

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Senator Bennett moved the following amendment:

Senate Amendment (with title amendment)

On page 129, between lines 23 and 24,

insert:

Section 29. Section 166.31, Florida Statutes is created to read:

166.31 Municipal surtax on documents; adoption; application of revenue.--

(1) The governing authority of a municipality may levy a surtax on documents as defined in s. 201.02, at a rate not exceeding 50 cents on each \$100, or fractional part thereof, of the consideration for the real estate or interest therein. The levy of the surtax must be pursuant to an ordinance enacted by a majority of the governing authority and approved by a majority of the electors of the municipality in a referendum on the surtax.

(2) The proceeds from the surtax and any interest accrued thereto must be expended for infrastructure improvements included in the capital improvements element of

Bill No. CS for CS for CS for SB 360, 1st Eng.

Barcode 731474

1 the comprehensive plan of the municipality. The proceeds from
 2 the surtax and any interest accrued thereto may be pledged for
 3 bond indebtedness. Surtax proceeds must be used to supplement,
 4 and may not supplant, existing infrastructure funding. In
 5 order to impose the surtax the municipality must use the
 6 following process:

7 (a)1. An advisory board must be created which shall
 8 make recommendations to the municipal governing authority
 9 regarding infrastructure projects to address the needs of the
 10 community. The municipal governing authority shall appoint
 11 members to the advisory board who represent the diversity of
 12 the community and must include individuals who have an
 13 interest in business, finance and accounting, economic
 14 development, the environment, transportation, education,
 15 public safety, and growth management.

16 2. A quorum shall consist of a majority of the
 17 advisory board members and is necessary to take any action
 18 regarding recommendations to the municipal governing
 19 authority. The municipal governing authority shall provide
 20 staff support to the advisory board. All meetings of the
 21 advisory board shall be open to the public.

22 3. Based on the estimated amount of the surtax
 23 collections, the advisory board must conduct at least two
 24 public workshops to develop a project list. Priority shall be
 25 given to projects that address existing infrastructure
 26 deficits that are identified in a long-term concurrency
 27 management system adopted by a municipality in accordance with
 28 s. 163.3177(3) or (9) or identified in the capital
 29 improvements element.

30 (b) After the advisory board submits the project list
 31 to the municipal governing authority, the list may be amended

Bill No. CS for CS for CS for SB 360, 1st Eng.

Barcode 731474

1 by the municipal governing authority. Public notice must be
2 given of the intent to add additional projects or remove
3 projects recommended by the advisory board. Action to amend
4 the project list may be taken at the noticed public hearing.
5 Once amended, the list may not be approved at the same meeting
6 at which it was amended. Notice of the intent to adopt the
7 amended project list must be given and the amended list must
8 be approved at a subsequent public meeting that may not be
9 held less than 14 days after the meeting at which the project
10 list was amended.

11 (c) If the municipal governing authority does not
12 amend the recommended project list, it may adopt the proposed
13 project list at a public meeting following public notice of
14 the intent to adopt the recommendations of the advisory board.

15 (d) The capital improvements schedule of the municipal
16 comprehensive plan shall be updated to include the project
17 list under s. 163.3177(3).

18 (e) Once the project list has been adopted, the
19 municipal governing authority may give notice of the intent to
20 adopt the surtax by ordinance and set a date for the
21 referendum. The municipal governing authority shall conduct a
22 public hearing to allow for public input on the proposed
23 surtax. The ordinance enacting the surtax may not be adopted
24 at the same meeting as that at which the project list is
25 adopted.

26 (f) Once the surtax is enacted, the project list may
27 be amended only in the following manner. The municipal
28 governing authority must give notice of the intent to hold a
29 public hearing to discuss adding or removing projects from the
30 list. The municipal governing authority must take public
31 testimony on the proposal. Action may not be taken at that

Bill No. CS for CS for CS for SB 360, 1st Eng.

Barcode 731474

1 meeting with regard to the proposal to amend the project list.
 2 Such action may be taken at a subsequent noticed public
 3 meeting that must be held not less than 14 days after the
 4 meeting at which the proposed changes to the project list were
 5 discussed.

6 (g) If the surtax is implemented, the advisory board
 7 shall monitor the expenditure of the surtax proceeds and shall
 8 hold semiannual meetings. The advisory board shall also
 9 monitor whether the municipality has maintained or increased
 10 the level of infrastructure expenditures over the previous 5
 11 years.

12 (h) A municipality may not levy the surtax unless it
 13 has adopted a community vision and an urban service boundary
 14 under s. 163.3177(13) and (14).

15 (3) A surtax or increase or decrease in the rate of
 16 any surtax adopted under this section may not take effect on a
 17 date other than January 1. A surtax may not terminate on a
 18 date other than December 31.

19 (4) The governing authority of a municipality must
 20 notify the Department of Revenue within 10 days after final
 21 adoption by ordinance and referendum of an imposition,
 22 termination, or rate change of the surtax, but no later than
 23 November 16 before the effective date. The notice must specify
 24 the period during which the surtax will be in effect and the
 25 rate of the surtax and must include a copy of the ordinance
 26 and any other information that the department requires by
 27 rule. Failure to timely provide the information to the
 28 department shall result in the delay of the effective date for
 29 1 year.

30 (5) The department shall pay to the governing
 31 authority of the municipality that levies the surtax all

Bill No. CS for CS for CS for SB 360, 1st Eng.

Barcode 731474

1 proceeds, penalties, and interest collected under this section
 2 less any costs of administration. Any administrative
 3 deductions by the department may not exceed 2 percent of the
 4 total annual collections.

5 (6) A municipality that levies the surtax shall
 6 include in the financial report required under s. 218.32
 7 information showing the revenues and the expenses of the
 8 surtax proceeds for the fiscal year.

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11 ===== T I T L E A M E N D M E N T =====

12 And the title is amended as follows:

13 On page 6, line 10, after the semicolon,

14

15 insert:

16 creating s. 166.31, F.S.; authorizing the
 17 governing authority of a municipality to levy a
 18 surtax on documents pursuant to an ordinance
 19 approved by the electors of the municipality;
 20 requiring that the proceeds from the surtax be
 21 expended for infrastructure improvements;
 22 requiring that an advisory board be created to
 23 recommend infrastructure projects; providing
 24 requirements for developing, amending, and
 25 adopting a list of infrastructure projects;
 26 requiring notice and public hearings; requiring
 27 that the advisory board monitor the expenditure
 28 of the surtax proceeds; requiring the governing
 29 authority to notify the Department of Revenue
 30 of the imposition of the surtax; authorizing
 31 the department to retain a portion of the

Bill No. CS for CS for CS for SB 360, 1st Eng.

Barcode 731474

1 proceeds for administrative costs; requiring
2 that a municipality levying the surtax file
3 certain financial reports;
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