

578-1071-05

1 A bill to be entitled
2 An act relating to local government; amending
3 s. 163.3246, F.S.; revising various provisions
4 of the Local Government Comprehensive Planning
5 Certification Program; specifying the duties of
6 the state land planning agency rather than the
7 Department of Community Affairs in order to
8 conform to other provisions governing planning
9 and development; revising the requirements for
10 a local government to obtain certification
11 under the program; requiring that the local
12 government develop a map, certain plans, and
13 disaster strategies; revising requirements for
14 public hearings; deleting provisions limiting
15 the number of certification agreements each
16 fiscal year; revising the requirements for
17 filing a petition for an administration hearing
18 concerning an agreement; providing that an
19 application for development approval within a
20 certified area is exempt from review as a
21 development of regional impact; deleting
22 provisions requiring a biennial report to the
23 Governor and Legislature by the state land
24 planning agency; amending s. 212.055, F.S.;
25 abolishing a requirement that the local
26 government infrastructure surtax be approved by
27 a majority of the electors of the county voting
28 in a referendum on the surtax; authorizing a
29 majority of a county's governing body to levy
30 the school capital outlay surtax; amending s.
31 336.025, F.S.; providing for the local option

1 fuel tax to be levied by a majority of the
2 governing body of the county rather than by a
3 super majority of the governing body; creating
4 s. 201.032, F.S.; authorizing county governing
5 authorities, by ordinance, to levy a surtax on
6 deeds and other documents taxed under s.
7 201.02, F.S.; establishing a maximum rate of
8 the surtax; requiring the grantor to pay the
9 surtax; exempting certain documents from the
10 surtax; requiring that the surtax be approved
11 by referendum or adopted by an extraordinary
12 vote of the governing authority; requiring the
13 governing authority to notify the Department of
14 Revenue of the imposition, termination, or rate
15 change of the surtax; restricting the effective
16 dates for imposing a surtax or changing the tax
17 rate; requiring a ballot statement and
18 providing a format; providing for the use of
19 surtax proceeds; requiring the Department of
20 Revenue to administer the surtax and providing
21 for administrative costs of the department;
22 exempting the surtax from s. 201.15, F.S.,
23 relating to distribution; restricting uses of
24 the surtax proceeds; requiring a report to the
25 Department of Financial Services; restricting
26 the imposition or increase of other impact fees
27 if the governing authority imposes the surtax;
28 requiring the Department of Revenue to adopt
29 forms; requiring the use of such forms when the
30 surtax is paid; authorizing the clerk of the
31 court to collect a fee; authorizing the

1 Department of Revenue to adopt emergency rules;
2 providing an exception when there is a
3 dissolution of marriage; providing an effective
4 date.

5
6 Be It Enacted by the Legislature of the State of Florida:

7
8 Section 1. Section 163.3246, Florida Statutes, is
9 amended to read:

10 163.3246 Local government comprehensive planning
11 certification program.--

12 (1) There is created the Local Government
13 Comprehensive Planning Certification Program to be
14 administered by the state land planning agency ~~Department of~~
15 ~~Community Affairs~~. The purpose of the program is to create a
16 certification process for local governments who ~~identify a~~
17 ~~geographic area for certification within which they commit to~~
18 ~~directing growth and who~~, because of a demonstrated record of
19 effectively adopting, implementing, and enforcing its
20 comprehensive plan, the level of technical planning experience
21 exhibited by the local government, and a commitment to
22 implement exemplary planning practices, require less state and
23 regional oversight of the comprehensive plan amendment
24 process. ~~The purpose of the certification area is to designate~~
25 ~~areas that are contiguous, compact, and appropriate for urban~~
26 ~~growth and development within a 10 year planning timeframe.~~
27 ~~Municipalities and counties are encouraged to jointly~~
28 ~~establish the certification area, and subsequently enter into~~
29 ~~joint certification agreement with the department.~~

30 (2) In order to be eligible for certification under
31 the program, the local government must submit an application

1 to the state land planning agency containing the following
2 information:

3 (a) A map depicting the boundary of the proposed
4 certification area which designates an area appropriate for
5 urban growth within a 10-year planning timeframe. The
6 certification area must include sufficient land to accommodate
7 projected population growth, housing demand, including choice
8 in housing types and affordability, job growth and employment,
9 appropriate densities and intensities of use to be achieved in
10 new development and redevelopment, and existing or planned
11 infrastructure, including transportation and central water and
12 sewer facilities. In support of the map, the local government
13 shall list any natural-resource or planning interest,
14 identified by statute or agency rule, which may affect the
15 certification area. Any development within the certification
16 area must be consistent with the local comprehensive plan
17 required under this part.

18 (b) A visioning plan that demonstrates enhanced public
19 participation in the development of the map required in
20 paragraph (a), including outreach to neighborhood and civic
21 associations. During the visioning process, the local
22 government shall address:

23 1. Infill development and redevelopment.

24 2. The development of housing for moderate-income,
25 low-income, or very-low-income households and specialized
26 housing to assist elderly and disabled persons to remain at
27 home or in independent living arrangements.

28 3. The promotion of economic diversity and growth
29 while encouraging the retention of rural character, where
30 rural areas exist, and the protection and restoration of the
31 environment.

1 4. The provision and maintenance of public open space
2 and recreational opportunities.

3 5. The management of transportation and land uses to
4 support public transit and promote pedestrian and nonmotorized
5 transportation.

6 6. Design principles that foster individual community
7 identity, create a sense of place, and promote
8 pedestrian-oriented safe neighborhoods and town centers.

9 7. The redevelopment of blighted areas.

10 8. The encouragement of clustered, mixed-use
11 development that incorporates open space or green space and
12 residential development within walking distance of commercial
13 development.

14 9. The encouragement of urban infill at appropriate
15 densities and intensities and separate urban and rural uses
16 and the discouragement of urban sprawl, while promoting and
17 preserving public open space and planning for buffer or
18 transitional-type land uses and rural development, which is
19 consistent with the respective character of the land along and
20 outside the certification area.

21 10. The protection of key natural areas and
22 agricultural lands that are identified using state and local
23 inventories of natural areas. Key natural areas include, but
24 are not limited to:

25 a. Wildlife corridors.

26 b. Lands with high native biological diversity,
27 important areas for threatened and endangered species and
28 species of special concern, migratory bird habitat, and intact
29 natural communities.

30 c. Significant surface waters and springs, aquatic
31 preserves, wetlands, and Outstanding Florida Waters.

1 d. Water resources suitable for the preservation of
2 natural systems and for water-resource development.

3 11. The cost-efficient provision of public
4 infrastructure and services.

5 (c)(a) Demonstrate A record of effectively adopting,
6 implementing, and enforcing its comprehensive plan.†

7 (d)(b) Demonstration of Demonstrate technical,
8 financial, and administrative expertise to implement the
9 provisions of this part without state oversight.†

10 (e)(c) Obtain Comments from the state and regional
11 review agencies regarding the appropriateness of the proposed
12 certification.†

13 (f) Demonstration of a commitment to change any land
14 development regulations that restrict compact development and
15 adopt alternative design codes that encourage desirable
16 densities and intensities of use and patterns of compact
17 development for areas identified for high-density development.

18 (g) Demonstration of effective intergovernmental
19 coordination in order to address the extrajurisdictional
20 effect of development within the certified area.

21 (h) A local mitigation strategy and programs to
22 improve disaster preparedness and demonstration of the ability
23 to protect lives and property, especially in coastal
24 high-hazard areas if the local government seeking
25 certification is a county. Municipalities seeking
26 certification shall provide evidence of active participation
27 in the working group developing the local mitigation
28 strategies plan of the host county and any updates to the
29 plan.

30 (i) Copies of the applicable local government
31 comprehensive plan, land development regulations, interlocal

1 agreements, and other relevant information supporting the
2 eligibility criteria for designation.

3 ~~(d) Hold at least one public hearing soliciting public~~
4 ~~input concerning the local government's proposal for~~
5 ~~certification; and~~

6 ~~(e) Demonstrate that it has adopted programs in its~~
7 ~~local comprehensive plan and land development regulations~~
8 ~~which:~~

9 ~~1. Promote infill development and redevelopment,~~
10 ~~including prioritized and timely permitting processes in which~~
11 ~~applications for local development permits within the~~
12 ~~certification area are acted upon expeditiously for proposed~~
13 ~~development that is consistent with the local comprehensive~~
14 ~~plan.~~

15 ~~2. Promote the development of housing for low income~~
16 ~~and very low income households or specialized housing to~~
17 ~~assist elderly and disabled persons to remain at home or in~~
18 ~~independent living arrangements.~~

19 ~~3. Achieve effective intergovernmental coordination~~
20 ~~and address the extrajurisdictional effects of development~~
21 ~~within the certified area.~~

22 ~~4. Promote economic diversity and growth while~~
23 ~~encouraging the retention of rural character, where rural~~
24 ~~areas exist, and the protection and restoration of the~~
25 ~~environment.~~

26 ~~5. Provide and maintain public urban and rural open~~
27 ~~space and recreational opportunities.~~

28 ~~6. Manage transportation and land uses to support~~
29 ~~public transit and promote opportunities for pedestrian and~~
30 ~~nonmotorized transportation.~~

31

1 ~~7. Use design principles to foster individual~~
2 ~~community identity, create a sense of place, and promote~~
3 ~~pedestrian oriented safe neighborhoods and town centers.~~

4 ~~8. Redevelop blighted areas.~~

5 ~~9. Adopt a local mitigation strategy and have programs~~
6 ~~to improve disaster preparedness and the ability to protect~~
7 ~~lives and property, especially in coastal high hazard areas.~~

8 ~~10. Encourage clustered, mixed use development that~~
9 ~~incorporates greenspace and residential development within~~
10 ~~walking distance of commercial development.~~

11 ~~11. Encourage urban infill at appropriate densities~~
12 ~~and intensities and separate urban and rural uses and~~
13 ~~discourage urban sprawl while preserving public open space and~~
14 ~~planning for buffer type land uses and rural development~~
15 ~~consistent with their respective character along and outside~~
16 ~~the certification area.~~

17 ~~12. Assure protection of key natural areas and~~
18 ~~agricultural lands that are identified using state and local~~
19 ~~inventories of natural areas. Key natural areas include, but~~
20 ~~are not limited to:~~

21 ~~a. Wildlife corridors.~~

22 ~~b. Lands with high native biological diversity,~~
23 ~~important areas for threatened and endangered species, species~~
24 ~~of special concern, migratory bird habitat, and intact natural~~
25 ~~communities.~~

26 ~~c. Significant surface waters and springs, aquatic~~
27 ~~preserves, wetlands, and outstanding Florida waters.~~

28 ~~d. Water resources suitable for preservation of~~
29 ~~natural systems and for water resource development.~~

30 ~~e. Representative and rare native Florida natural~~
31 ~~systems.~~

1 ~~13. Ensure the cost efficient provision of public~~
2 ~~infrastructure and services.~~

3 (3) Before submitting an application to the state land
4 planning agency, the local government must hold at least one
5 public hearing with the local planning agency and one public
6 hearing with the governing body to solicit input concerning
7 the local government's proposal for certification.

8 ~~(4)(3)~~ Portions of local governments located within
9 areas of critical state concern cannot be included in a
10 certification area.

11 ~~(5)(4)~~ A local government or group of local
12 governments seeking certification of all or part of a
13 jurisdiction or jurisdictions must submit an application to
14 the department which demonstrates that the area sought to be
15 certified meets the criteria of subsections (2) and (5). The
16 application shall include copies of the applicable local
17 government comprehensive plan, land development regulations,
18 interlocal agreements, and other relevant information
19 supporting the eligibility criteria for designation. Upon
20 receipt of a complete application, the state land planning
21 agency department must provide the local government with an
22 initial response to the application within 90 days after
23 receipt of the application.

24 ~~(6)(5)~~ If the local government meets the eligibility
25 criteria of subsection (2), the state land planning agency
26 ~~department~~ shall certify all or part of a local government by
27 written agreement, which shall be considered final agency
28 action subject to challenge under s. 120.569. ~~The agreement~~
29 ~~must include the following components:~~

30 ~~(a) The basis for certification.~~

31

1 ~~(b) The boundary of the certification area, which~~
2 ~~encompasses areas that are contiguous, compact, appropriate~~
3 ~~for urban growth and development, and in which public~~
4 ~~infrastructure is existing or planned within a 10 year~~
5 ~~planning timeframe. The certification area is required to~~
6 ~~include sufficient land to accommodate projected population~~
7 ~~growth, housing demand, including choice in housing types and~~
8 ~~affordability, job growth and employment, appropriate~~
9 ~~densities and intensities of use to be achieved in new~~
10 ~~development and redevelopment, existing or planned~~
11 ~~infrastructure, including transportation and central water and~~
12 ~~sewer facilities. The certification area must be adopted as~~
13 ~~part of the local government's comprehensive plan.~~

14 ~~(c) A demonstration that the capital improvements plan~~
15 ~~governing the certified area is updated annually.~~

16 ~~(d) A visioning plan or a schedule for the development~~
17 ~~of a visioning plan.~~

18 ~~(e) A description of baseline conditions related to~~
19 ~~the evaluation criteria in paragraph (g) in the certified~~
20 ~~area.~~

21 ~~(f) A work program setting forth specific planning~~
22 ~~strategies and projects that will be undertaken to achieve~~
23 ~~improvement in the baseline conditions as measured by the~~
24 ~~criteria identified in paragraph (g).~~

25 ~~(g) Criteria to evaluate the effectiveness of the~~
26 ~~certification process in achieving the community development~~
27 ~~goals for the certification area including:~~

28 ~~1. Measuring the compactness of growth, expressed as~~
29 ~~the ratio between population growth and land consumed;~~

30 ~~2. Increasing residential density and intensities of~~
31 ~~use;~~

1 ~~3. Measuring and reducing vehicle miles traveled and~~
2 ~~increasing the interconnectedness of the street system,~~
3 ~~pedestrian access, and mass transit;~~

4 ~~4. Measuring the balance between the location of jobs~~
5 ~~and housing;~~

6 ~~5. Improving the housing mix within the certification~~
7 ~~area, including the provision of mixed use neighborhoods,~~
8 ~~affordable housing, and the creation of an affordable housing~~
9 ~~program if such a program is not already in place;~~

10 ~~6. Promoting mixed use developments as an alternative~~
11 ~~to single purpose centers;~~

12 ~~7. Promoting clustered development having dedicated~~
13 ~~open space;~~

14 ~~8. Linking commercial, educational, and recreational~~
15 ~~uses directly to residential growth;~~

16 ~~9. Reducing per capita water and energy consumption;~~

17 ~~10. Prioritizing environmental features to be~~
18 ~~protected and adopting measures or programs to protect~~
19 ~~identified features;~~

20 ~~11. Reducing hurricane shelter deficits and evacuation~~
21 ~~times and implementing the adopted mitigation strategies; and~~

22 ~~12. Improving coordination between the local~~
23 ~~government and school board.~~

24 ~~(h) A commitment to change any land development~~
25 ~~regulations that restrict compact development and adopt~~
26 ~~alternative design codes that encourage desirable densities~~
27 ~~and intensities of use and patterns of compact development~~
28 ~~identified in the agreement.~~

29 ~~(i) A plan for increasing public participation in~~
30 ~~comprehensive planning and land use decisionmaking which~~
31

1 ~~includes outreach to neighborhood and civic associations~~
2 ~~through community planning initiatives.~~

3 ~~(j) A demonstration that the intergovernmental~~
4 ~~coordination element of the local government's comprehensive~~
5 ~~plan includes joint processes for coordination between the~~
6 ~~school board and local government pursuant to s.~~
7 ~~163.3177(6)(h)2. and other requirements of law.~~

8 ~~(k) A method of addressing the extrajurisdictional~~
9 ~~effects of development within the certified area which is~~
10 ~~integrated by amendment into the intergovernmental~~
11 ~~coordination element of the local government comprehensive~~
12 ~~plan.~~

13 ~~(l) A requirement for the annual reporting to the~~
14 ~~department of plan amendments adopted during the year, and the~~
15 ~~progress of the local government in meeting the terms and~~
16 ~~conditions of the certification agreement. Prior to the~~
17 ~~deadline for the annual report, the local government must hold~~
18 ~~a public hearing soliciting public input on the progress of~~
19 ~~the local government in satisfying the terms of the~~
20 ~~certification agreement.~~

21 ~~(m) An expiration date that is no later than 10 years~~
22 ~~after execution of the agreement.~~

23 ~~(7)(6) The department may enter up to eight new~~
24 ~~certification agreements each fiscal year. The state land~~
25 ~~planning agency department shall adopt procedural rules~~
26 ~~governing the application and review of local government~~
27 ~~requests for certification. Such procedural rules may~~
28 ~~establish a phased schedule for review of local government~~
29 ~~requests for certification.~~

30 ~~(8)(7) The state land planning agency department shall~~
31 ~~revoke the local government's certification if it determines~~

1 that the local government is not substantially complying with
2 the terms of the agreement.

3 ~~(9)(8)~~ An affected person, as defined by s.
4 163.3184(1)(a), may petition for administrative hearing
5 alleging that a local government is not substantially
6 complying with the terms of the agreement, using the
7 procedures and timeframes for notice and conditions precedent
8 described in s. 163.3213. ~~Such a petition must be filed within~~
9 ~~30 days after the annual public hearing required by paragraph~~
10 ~~(5)(1).~~

11 ~~(10)(9)~~(a) Upon certification all comprehensive plan
12 amendments associated with the area certified must be adopted
13 and reviewed in the manner described in ss. 163.3184(1), (2),
14 (7), (14), (15), and (16) and 163.3187, such that state and
15 regional agency review is eliminated. The state land planning
16 agency department may not issue any objections,
17 recommendations, and comments report on proposed plan
18 amendments or a notice of intent on adopted plan amendments;
19 however, affected persons, as defined by s. 163.3184(1)(a),
20 may file a petition for administrative review pursuant to the
21 requirements of s. 163.3187(3)(a) to challenge the compliance
22 of an adopted plan amendment. An application for development
23 approval within a certified area is exempt from
24 development-of-regional-impact review under s. 380.06.

25 (b) Plan amendments that change the boundaries of the
26 certification area; propose a rural land stewardship area
27 pursuant to s. 163.3177(11)(d); propose an optional sector
28 plan pursuant to s. 163.3245; propose a school facilities
29 element; update a comprehensive plan based on an evaluation
30 and appraisal report; impact lands outside the certification
31 boundary; implement new statutory requirements that require

1 specific comprehensive plan amendments; or increase hurricane
2 evacuation times or the need for shelter capacity on lands
3 within the coastal high hazard area shall be reviewed pursuant
4 to ss. 163.3184 and 163.3187.

5 ~~(11)(10)~~ A local government's certification shall be
6 reviewed by the local government and the state land planning
7 agency department as part of the evaluation and appraisal
8 process pursuant to s. 163.3191. Within 1 year after the
9 deadline for the local government to update its comprehensive
10 plan based on the evaluation and appraisal report, the state
11 land planning agency department shall renew or revoke the
12 certification. The local government's failure to adopt a
13 timely evaluation and appraisal report, failure to adopt an
14 evaluation and appraisal report found to be sufficient, or
15 failure to timely adopt amendments based on an evaluation and
16 appraisal report found to be in compliance by the state land
17 planning agency department shall be cause for revoking the
18 certification agreement. The state land planning agency's
19 ~~department's~~ decision to renew or revoke shall be considered
20 agency action subject to challenge under s. 120.569.

21 ~~(11) The department shall, by July 1 of each~~
22 ~~odd numbered year, submit to the Governor, the President of~~
23 ~~the Senate, and the Speaker of the House of Representatives a~~
24 ~~report listing certified local governments, evaluating the~~
25 ~~effectiveness of the certification, and including any~~
26 ~~recommendations for legislative actions.~~

27 (12) The Office of Program Policy Analysis and
28 Government Accountability shall prepare a report evaluating
29 the certification program, which shall be submitted to the
30 Governor, the President of the Senate, and the Speaker of the
31 House of Representatives by December 1, 2007.

1 Section 2. Paragraph (a) of subsection (2) and
2 subsection (6) of section 212.055, Florida Statutes, are
3 amended to read:

4 212.055 Discretionary sales surtaxes; legislative
5 intent; authorization and use of proceeds.--It is the
6 legislative intent that any authorization for imposition of a
7 discretionary sales surtax shall be published in the Florida
8 Statutes as a subsection of this section, irrespective of the
9 duration of the levy. Each enactment shall specify the types
10 of counties authorized to levy; the rate or rates which may be
11 imposed; the maximum length of time the surtax may be imposed,
12 if any; the procedure which must be followed to secure voter
13 approval, if required; the purpose for which the proceeds may
14 be expended; and such other requirements as the Legislature
15 may provide. Taxable transactions and administrative
16 procedures shall be as provided in s. 212.054.

17 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

18 (a)1. The governing authority in each county may levy
19 a discretionary sales surtax of 0.5 percent or 1 percent. The
20 levy of the surtax shall be pursuant to ordinance enacted by a
21 majority of the members of the county governing authority ~~and~~
22 ~~approved by a majority of the electors of the county voting in~~
23 ~~a referendum on the surtax.~~ If the governing bodies of the
24 municipalities representing a majority of the county's
25 population adopt uniform resolutions establishing the rate of
26 the surtax and calling for a referendum on the surtax, the
27 levy of the surtax shall be placed on the ballot and shall
28 take effect if approved by a majority of the electors of the
29 county voting in the referendum on the surtax.

30 2. If the surtax was levied pursuant to a referendum
31 held before July 1, 1993, the surtax may not be levied beyond

1 | the time established in the ordinance, or, if the ordinance
2 | did not limit the period of the levy, the surtax may not be
3 | levied for more than 15 years. The levy of such surtax may be
4 | extended only by approval of a majority of the electors of the
5 | county voting in a referendum on the surtax.

6 | (6) SCHOOL CAPITAL OUTLAY SURTAX.--

7 | (a) The school board in each county may levy, pursuant
8 | to resolution conditioned to take effect only upon approval by
9 | a majority vote of the electors of the county voting in a
10 | referendum or by majority vote of the county governing body, a
11 | discretionary sales surtax at a rate that may not exceed 0.5
12 | percent.

13 | (b) The resolution shall include a statement that
14 | provides a brief and general description of the school capital
15 | outlay projects to be funded by the surtax. The statement
16 | shall conform to the requirements of s. 101.161 and shall be
17 | placed on the ballot by the governing body of the county. The
18 | following question shall be placed on the ballot:

19 |
20 | FOR THE CENTS TAX
21 | AGAINST THE CENTS TAX
22 |

23 | (c) The resolution providing for the imposition of the
24 | surtax shall set forth a plan for use of the surtax proceeds
25 | for fixed capital expenditures or fixed capital costs
26 | associated with the construction, reconstruction, or
27 | improvement of school facilities and campuses which have a
28 | useful life expectancy of 5 or more years, and any land
29 | acquisition, land improvement, design, and engineering costs
30 | related thereto. Additionally, the plan shall include the
31 | costs of retrofitting and providing for technology

1 implementation, including hardware and software, for the
2 various sites within the school district. Surtax revenues may
3 be used for the purpose of servicing bond indebtedness to
4 finance projects authorized by this subsection, and any
5 interest accrued thereto may be held in trust to finance such
6 projects. Neither the proceeds of the surtax nor any interest
7 accrued thereto shall be used for operational expenses.

8 (d) Any school board receiving proceeds from ~~imposing~~
9 the surtax shall implement a freeze on noncapital local school
10 property taxes, at the millage rate imposed in the year prior
11 to the implementation of the surtax, for a period of at least
12 3 years from the date of imposition of the surtax. This
13 provision shall not apply to existing debt service or required
14 state taxes.

15 (e) Surtax revenues collected by the Department of
16 Revenue pursuant to this subsection shall be distributed to
17 the school board imposing the surtax in accordance with law.

18 Section 3. Paragraph (b) of subsection (1) of section
19 336.025, Florida Statutes, is amended to read:

20 336.025 County transportation system; levy of local
21 option fuel tax on motor fuel and diesel fuel.--

22 (1)

23 (b) In addition to other taxes allowed by law, there
24 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,
25 3-cent, 4-cent, or 5-cent local option fuel tax upon every
26 gallon of motor fuel sold in a county and taxed under the
27 provisions of part I of chapter 206. The tax shall be levied
28 by an ordinance adopted by a majority ~~plus one~~ vote of the
29 membership of the governing body of the county or by
30 referendum.
31

1 1. All impositions and rate changes of the tax shall
2 be levied before July 1, to be effective January 1 of the
3 following year. However, levies of the tax which were in
4 effect on July 1, 2002, and which expire on August 31 of any
5 year may be reimposed at the current authorized rate effective
6 September 1 of the year of expiration.

7 2. The county may, prior to levy of the tax, establish
8 by interlocal agreement with one or more municipalities
9 located therein, representing a majority of the population of
10 the incorporated area within the county, a distribution
11 formula for dividing the entire proceeds of the tax among
12 county government and all eligible municipalities within the
13 county. If no interlocal agreement is adopted before the
14 effective date of the tax, tax revenues shall be distributed
15 pursuant to the provisions of subsection (4). If no interlocal
16 agreement exists, a new interlocal agreement may be
17 established prior to June 1 of any year pursuant to this
18 subparagraph. However, any interlocal agreement agreed to
19 under this subparagraph after the initial levy of the tax or
20 change in the tax rate authorized in this section shall under
21 no circumstances materially or adversely affect the rights of
22 holders of outstanding bonds which are backed by taxes
23 authorized by this paragraph, and the amounts distributed to
24 the county government and each municipality shall not be
25 reduced below the amount necessary for the payment of
26 principal and interest and reserves for principal and interest
27 as required under the covenants of any bond resolution
28 outstanding on the date of establishment of the new interlocal
29 agreement.

30 3. County and municipal governments shall use moneys
31 received pursuant to this paragraph for transportation

1 expenditures needed to meet the requirements of the capital
2 improvements element of an adopted comprehensive plan or for
3 expenditures needed to meet immediate local transportation
4 problems and for other transportation-related expenditures
5 that are critical for building comprehensive roadway networks
6 by local governments. For purposes of this paragraph,
7 expenditures for the construction of new roads, the
8 reconstruction or resurfacing of existing paved roads, or the
9 paving of existing graded roads shall be deemed to increase
10 capacity and such projects shall be included in the capital
11 improvements element of an adopted comprehensive plan.
12 Expenditures for purposes of this paragraph shall not include
13 routine maintenance of roads.

14 Section 4. Section 201.032, Florida Statutes, is
15 created to read:

16 201.032 Local option real estate transfer surtax on
17 deeds; conditions of levy; use of proceeds.--

18 (1) Subject to subsections (9) and (10), the governing
19 authority of a county may levy a surtax on documents that are
20 taxed under s. 201.02, at a rate not exceeding 5 cents on each
21 \$100 or fractional part thereof of the consideration for the
22 real estate or interest therein. The grantor of the real
23 estate or interest therein shall pay the surtax.

24 (2) The levy of the surtax shall be pursuant to an
25 ordinance conditioned to take effect only upon approval by a
26 majority vote of the electors of the county voting in a
27 referendum or pursuant to an ordinance enacted by an
28 extraordinary vote of the governing authority of the county.
29 The governing authority of the county must hold a public
30 hearing at least 2 weeks before the formal adoption of the
31 ordinance.

1 (3) The governing authority of the county shall notify
2 the Department of Revenue within 10 days after final adoption
3 by ordinance or referendum of an imposition, termination, or
4 rate change of the surtax. The notice must specify the period
5 during which the surtax will be in effect and the rate of the
6 surtax and must include a copy of the ordinance and such other
7 information as the department requires by rule. Failure to
8 timely provide such notification to the department shall
9 result in the delay of the effective date of the surtax for a
10 period of 1 year. A surtax or an increase or decrease in the
11 rate of the surtax must take effect on January 1 and must
12 terminate on December 31.

13 (4) If the surtax is conditioned to take effect only
14 upon approval by a majority vote of the electors of the county
15 voting in a referendum, the county governing authority shall
16 place on the ballot a statement that includes a brief general
17 description of the projects to be funded by the surtax and
18 that conforms to the requirements of s. 101.161 and reads as
19 follows:

20 FOR the surtax
21 AGAINST the surtax

22 (5) Proceeds of the surtax may be used only to provide
23 infrastructure necessary to implement adopted local government
24 comprehensive plans. As used in this subsection, the term
25 "infrastructure" means any fixed capital expenditure or fixed
26 capital outlay associated with the construction,
27 reconstruction, or improvement of public facilities that have
28 a life expectancy of 5 or more years and any land acquisition
29 or land improvement, design, or engineering costs related
30 thereto.

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1 (6) Proceeds of the surtax may be pledged by the
2 governing authority of the county to pay principal and
3 interest on bonds issued for the provision of infrastructure
4 pursuant to subsection (5). If the proceeds are pledged to
5 secure principal and interest due on such bonds, the pledge
6 constitutes a valid and legally binding contract between the
7 governing authority of the county and the bondholders, and the
8 governing authority of the county must continue to levy the
9 surtax as long as any bonds are outstanding.

10 (7) The Department of Revenue shall administer the
11 surtax pursuant to s. 201.11. Section 201.15 does not apply to
12 this surtax. A portion of the tax proceeds, not to exceed 1
13 percent, may be used to pay the department's cost of
14 collection and enforcement of the surtax.

15 (8) The governing authority of a county that receives
16 the proceeds of the surtax authorized by this section may not
17 apply the proceeds of the surtax, or any other funds
18 designated as capital outlay funds, to operating costs. Each
19 governing authority of the county that levies a surtax shall,
20 within 90 days after the close of its fiscal year, submit to
21 the Department of Financial Services a financial report that
22 contains information showing the use of the surtax proceeds.

23 (9) If the governing authority of a county does not
24 impose an impact fee and chooses to levy the surtax pursuant
25 to this section, the governing authority of the county may not
26 levy any impact fee until the ordinance imposing this surtax
27 has been rescinded and all obligations against which the
28 surtax revenues have been pledged are satisfied.

29 (10) If the governing authority of a county imposes a
30 surtax pursuant to this section, the governing authority may
31 not increase the rate of any impact fee beyond the rate

1 imposed on January 1, 2003, and may not impose an additional
2 impact fee until the ordinance imposing this surtax has been
3 rescinded and all obligations against which the surtax
4 revenues have been pledged are satisfied.

5 (11) The Department of Revenue shall adopt rules
6 pursuant to ss. 120.536(1) and 120.54 to design, prepare,
7 print, and adopt forms to implement and enforce the provisions
8 of this section. Such forms must be used and recorded on any
9 document that conveys a specific interest in real property,
10 pursuant to the requirements of this section, in the county
11 imposing the surtax. At the time of recording, the surtax must
12 be paid to the clerk of the court. The clerk shall collect and
13 remit the surtax to the Department of Revenue for distribution
14 to the county levying the surtax. The clerk may retain 1
15 percent of the surtax paid as a service charge of the clerk's
16 office.

17 (12) The Department of Revenue may adopt emergency
18 rules under ss. 120.536(1) and 120.54(4) to implement and
19 enforce the provisions of s. 201.032. The emergency rules
20 shall remain in effect until the adoption of permanent rules
21 as provided in s. 201.032.

22 (13) Taxes imposed by this section do not apply to a
23 deed, transfer, or conveyance between spouses or former
24 spouses pursuant to an action for dissolution of marriage
25 wherein the real property is or was their marital home or an
26 interest therein. Taxes paid pursuant to this section shall be
27 refunded in those cases in which a deed, transfer, or
28 conveyance occurred 1 year before a dissolution of marriage.
29 This subsection applies in spite of any consideration as
30 defined in subsection (1).

31 Section 5. This act shall take effect July 1, 2005.

SENATE SUMMARY

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2
3 Revises the Local Government Comprehensive Planning
4 Certification Program. Requires that a local government
5 develop a map, certain plans, and disaster strategies in
6 order to be certified under the program. Requires public
7 hearings. Revises the requirements for filing a petition
8 for an administration hearing concerning an agreement.
9 Provides that an application for development approval
10 within a certified area is exempt from review as a
11 development of regional impact. Deletes a requirement
12 that the local government infrastructure surtax be
13 subject to voter approval. Provides for a majority of a
14 county's governing body to levy a school capital outlay
15 surtax and a local option fuel tax. Authorizes a surtax
16 on deeds and other documents that are subject to the
17 documentary stamp tax. Provides for voters or the local
18 governing authority to approve the surtax. Provides
19 requirements for administering the surtax on deeds and
20 other documents. (See bill for details.)
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