

By Senator Bennett

21-696-06

1 A bill to be entitled
2 An act relating to tax benefits related to
3 catastrophic emergencies; amending s. 212.055,
4 F.S.; defining the term "public facilities" to
5 include certain private facilities used as
6 public shelters or staging areas for emergency
7 response equipment during emergencies declared
8 by the state or local government; including
9 such facilities as infrastructure that may be
10 financed through the local government
11 infrastructure surtax; amending s. 212.03,
12 F.S.; providing that the temporary rental or
13 lease of residential quarters to individuals
14 who have been displaced by a hurricane or other
15 catastrophic disaster is not subject to the
16 transient rentals tax under this section;
17 providing for rulemaking by the Department of
18 Revenue; providing an effective date.

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

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22 Section 1. Paragraph (d) of subsection (2) of section
23 212.055, Florida Statutes, is amended to read.

24 212.055 Discretionary sales surtaxes; legislative
25 intent; authorization and use of proceeds.--It is the
26 legislative intent that any authorization for imposition of a
27 discretionary sales surtax shall be published in the Florida
28 Statutes as a subsection of this section, irrespective of the
29 duration of the levy. Each enactment shall specify the types
30 of counties authorized to levy; the rate or rates which may be
31 imposed; the maximum length of time the surtax may be imposed,

1 | if any; the procedure which must be followed to secure voter
2 | approval, if required; the purpose for which the proceeds may
3 | be expended; and such other requirements as the Legislature
4 | may provide. Taxable transactions and administrative
5 | procedures shall be as provided in s. 212.054.

6 | (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

7 | (d)1. The proceeds of the surtax authorized by this
8 | subsection and any interest accrued thereto shall be expended
9 | by the school district or within the county and municipalities
10 | within the county, or, in the case of a negotiated joint
11 | county agreement, within another county, to finance, plan, and
12 | construct infrastructure and to acquire land for public
13 | recreation or conservation or protection of natural resources
14 | and to finance the closure of county-owned or municipally
15 | owned solid waste landfills that are already closed or are
16 | required to close by order of the Department of Environmental
17 | Protection. Any use of such proceeds or interest for purposes
18 | of landfill closure prior to July 1, 1993, is ratified.

19 | Neither the proceeds nor any interest accrued thereto shall be
20 | used for operational expenses of any infrastructure, except
21 | that any county with a population of less than 75,000 that is
22 | required to close a landfill by order of the Department of
23 | Environmental Protection may use the proceeds or any interest
24 | accrued thereto for long-term maintenance costs associated
25 | with landfill closure. Counties, as defined in s. 125.011(1),
26 | and charter counties may, in addition, use the proceeds and
27 | any interest accrued thereto to retire or service indebtedness
28 | incurred for bonds issued prior to July 1, 1987, for
29 | infrastructure purposes, and for bonds subsequently issued to
30 | refund such bonds. Any use of such proceeds or interest for
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1 purposes of retiring or servicing indebtedness incurred for
2 such refunding bonds prior to July 1, 1999, is ratified.

3 2. For the purposes of this paragraph, the term
4 "infrastructure" means:

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

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

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

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

1 operational costs and incentives related to such economic
2 development. The ballot statement must indicate the intention
3 to make an allocation under the authority of this
4 subparagraph.

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

7 212.03 Transient rentals tax; rate, procedure,
8 enforcement, exemptions.--

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

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

10 Section 3. This act shall take effect July 1, 2006.

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13 SENATE SUMMARY

14 Provides tax benefits related to catastrophic
15 emergencies. Defines the term "public facilities" to
16 include certain private facilities used as public
17 shelters or staging areas for emergency response
18 equipment during emergencies declared by the state or
19 local government. Includes such facilities as
20 infrastructure that may be financed through the local
21 government infrastructure surtax. Provides that the
22 temporary rental or lease of residential quarters to
23 individuals who have been displaced by a hurricane or
24 other catastrophic disaster is not subject to the
25 transient rentals tax. Provides for rulemaking by the
26 Department of Revenue.
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