

1 approval, if required; the purpose for which the proceeds may
2 be expended; and such other requirements as the Legislature
3 may provide. Taxable transactions and administrative
4 procedures shall be as provided in s. 212.054.

5 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

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

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

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

3 a. Any fixed capital expenditure or fixed capital
4 outlay associated with the construction, reconstruction, or
5 improvement of public facilities ~~that which~~ have a life
6 expectancy of 5 or more years and any land acquisition, land
7 improvement, design, and engineering costs related thereto.

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

13 c. Any expenditure for the construction, lease, or
14 maintenance of, or provision of utilities or security for,
15 facilities as defined in s. 29.008.

16 d. Any fixed capital expenditure or fixed capital
17 outlay associated with the improvement of private facilities
18 that have a life expectancy of 5 or more years and that the
19 owner agrees to make available for use on a temporary basis as
20 needed by a local government as a public emergency shelter or
21 a staging area for emergency response equipment during an
22 emergency officially declared by the state or by the local
23 government under s. 252.38. Such improvements under this
24 subsection are limited to those necessary to comply with
25 current standards for public emergency evacuation shelters.
26 The owner shall enter into a written contract with the local
27 government providing the improvement funding to make such
28 private facility available to the public for purposes of
29 emergency shelter at no cost to the local government for a
30 minimum period of 10 years after completion of the
31 improvement, with the provision that such obligation will

1 transfer to any subsequent owner until the end of the minimum
2 period.

3 3. Notwithstanding any other provision of this
4 subsection, a discretionary sales surtax imposed or extended
5 after the effective date of this act may provide for an amount
6 not to exceed 15 percent of the local option sales surtax
7 proceeds to be allocated for deposit to a trust fund within
8 the county's accounts created for the purpose of funding
9 economic development projects of a general public purpose
10 targeted to improve local economies, including the funding of
11 operational costs and incentives related to such economic
12 development. The ballot statement must indicate the intention
13 to make an allocation under the authority of this
14 subparagraph.

15 Section 2. This act shall take effect July 1, 2006.

16
17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 CS/SB 1018

20 The committee substitute deletes provisions granting an
21 exemption from the Transient Rentals tax for individuals
22 seeking temporary housing following displacement as a result
23 of a hurricane or other catastrophic disaster.
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