

Bill No. SB 2098

Barcode 520616

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Bennett) recommended the following amendment:

**Senate Amendment**

On page 2, line 13, through  
page 4, line 14, delete those lines

and insert:

125.0108 Areas of critical state concern; tourist  
impact tax.--

(1)

(g) A county that has levied the tourist impact tax authorized by this section in an area or areas designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation may continue to levy the tourist impact tax in accordance with this section for 20 years following removal of the designation. After expiration of the 20-year period, a county may continue to levy the tourist impact tax authorized by this section if the county adopts an ordinance reauthorizing levy of the tax and the continued levy of the tax is approved by referendum as

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1 provided for in subsection (5).

2 Section 2. Paragraph (f) of subsection (2) of section  
3 212.055, Florida Statutes, is 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 (f)1. Notwithstanding paragraph (d), a county that has  
19 a population of 50,000 or less on April 1, 1992, or any county  
20 designated as an area of critical state concern on the  
21 effective date of this act, and that imposed the surtax before  
22 July 1, 1992, may use the proceeds and interest of the surtax  
23 for any public purpose if:

- 24 a. The debt service obligations for any year are met;
- 25 b. The county's comprehensive plan has been determined  
26 to be in compliance with part II of chapter 163; and
- 27 c. The county has adopted an amendment to the surtax  
28 ordinance pursuant to the procedure provided in s. 125.66  
29 authorizing additional uses of the surtax proceeds and  
30 interest.

31 2. A municipality located within a county that has a

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1 population of 50,000 or less on April 1, 1992, or within a  
 2 county designated as an area of critical state concern on the  
 3 effective date of this act, and that imposed the surtax before  
 4 July 1, 1992, may not use the proceeds and interest of the  
 5 surtax for any purpose other than an infrastructure purpose  
 6 authorized in paragraph (d) unless the municipality's  
 7 comprehensive plan has been determined to be in compliance  
 8 with part II of chapter 163 and the municipality has adopted  
 9 an amendment to its surtax ordinance or resolution pursuant to  
 10 the procedure provided in s. 166.041 authorizing additional  
 11 uses of the surtax proceeds and interest. Such municipality  
 12 may expend the surtax proceeds and interest for any public  
 13 purpose authorized in the amendment.

14       3. Those counties designated as an area of critical  
 15 state concern which qualify to use the surtax for any public  
 16 purpose may use only up to 10 percent of the surtax proceeds  
 17 for any public purpose other than for infrastructure purposes  
 18 authorized by this section. A county that was designated as an  
 19 area of critical state concern for at least 20 consecutive  
 20 years prior to removal of the designation, and that qualified  
 21 to use the surtax for any public purpose at the time of the  
 22 removal of the designation, may continue to use up to 10  
 23 percent of the surtax proceeds for any public purpose other  
 24 than for infrastructure purposes for 20 years following  
 25 removal of the designation, notwithstanding subparagraph (a)2.  
 26 After expiration of the 20-year period, a county may continue  
 27 to use up to 10 percent of the surtax proceeds for any public  
 28 purpose other than for infrastructure if the county adopts an  
 29 ordinance providing for such continued use of the surtax  
 30 proceeds.

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