

By the Committee on Community Affairs; and Senator Sebesta

578-2287-06

1                                   A bill to be entitled  
2           An act relating to discretionary sales  
3           surtaxes; amending s. 212.055, F.S.;  
4           redesignating the charter county transit system  
5           surtax as the charter county transportation  
6           system surtax; providing that the proposal to  
7           adopt such a discretionary sales surtax and  
8           create a trust fund may be placed on the ballot  
9           pursuant to an initiative petition if the  
10          county charter so provides; providing  
11          additional purposes for which the proceeds from  
12          the surtax may be used; removing a prohibition  
13          against the issuance, by a school district,  
14          county, or municipality, of more than one bond  
15          each year pledging proceeds of certain  
16          discretionary taxes; allowing counties that are  
17          not charter counties to levy, by ordinance, a  
18          county transportation system surtax; requiring  
19          that a discretionary sales surtax that is to be  
20          adopted by referendum be placed on the ballot  
21          at a time set at the discretion of the  
22          governing body of a county; requiring that the  
23          proceeds from a surtax be distributed to a  
24          county and to each municipality within the  
25          county according to an interlocal agreement or  
26          an apportionment factor; providing that the  
27          proceeds from the surtax be used for certain  
28          purposes as considered appropriate by the  
29          county commission; providing an effective date.

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

1           Section 1. Subsection (1) and paragraph (e) of  
2 subsection (2) of section 212.055, Florida Statutes, are  
3 amended, and subsection (8) is added to that section, 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           (1) CHARTER COUNTY TRANSPORTATION ~~TRANSIT~~ SYSTEM  
18 SURTAX.--

19           (a) Each charter county which adopted a charter prior  
20 to January 1, 1984, and each county the government of which is  
21 consolidated with that of one or more municipalities, may levy  
22 a discretionary sales surtax, subject to approval by a  
23 majority vote of the electorate of the county or by a charter  
24 amendment approved by a majority vote of the electorate of the  
25 county.

26           (b) The rate shall be up to 1 percent.

27           (c) The proposal to adopt a discretionary sales surtax  
28 as provided in this subsection and to create a trust fund  
29 within the county accounts shall be placed on the ballot in  
30 accordance with law at a time to be set at the discretion of  
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1 | the governing body or pursuant to initiative petition, if  
2 | provided for in the county's charter.

3 |         (d) Proceeds from the surtax shall be applied to as  
4 | many or as few of the uses enumerated below in whatever  
5 | combination the county commission deems appropriate:

6 |             1. Deposited by the county in the trust fund and shall  
7 | be used for the purposes of development, construction,  
8 | equipment, maintenance, operation, supportive services,  
9 | including a countywide bus system, and related costs of a  
10 | fixed guideway rapid transit system;

11 |             2. Remitted by the governing body of the county to an  
12 | expressway or transportation authority created by law to be  
13 | used, at the discretion of such authority, for the  
14 | development, construction, operation, or maintenance of roads  
15 | or bridges in the county, for the operation and maintenance of  
16 | a bus system, for the payment of principal and interest on  
17 | existing bonds issued for the construction of such roads or  
18 | bridges, and, upon approval by the county commission, such  
19 | proceeds may be pledged for bonds issued to refinance existing  
20 | bonds or new bonds issued for the construction of such roads  
21 | or bridges;

22 |             3. Used by the charter county for the development,  
23 | construction, operation, and maintenance of roads and bridges  
24 | in the county; for the expansion, operation, and maintenance  
25 | of bus and fixed guideway systems; and for the payment of  
26 | principal and interest on bonds issued for the construction of  
27 | fixed guideway rapid transit systems, bus systems, roads, or  
28 | bridges; and such proceeds may be pledged by the governing  
29 | body of the county for bonds issued to refinance existing  
30 | bonds or new bonds issued for the construction of such fixed  
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1 | guideway rapid transit systems, bus systems, roads, or bridges  
2 | and no more than 25 percent used for nontransit uses; ~~and~~

3 |         4. Used by the charter county for the planning,  
4 | development, construction, operation, and maintenance of roads  
5 | and bridges in the county; for the planning, development,  
6 | expansion, operation, and maintenance of bus and fixed  
7 | guideway systems; and for the payment of principal and  
8 | interest on bonds issued for the construction of fixed  
9 | guideway rapid transit systems, bus systems, roads, or  
10 | bridges; and such proceeds may be pledged by the governing  
11 | body of the county for bonds issued to refinance existing  
12 | bonds or new bonds issued for the construction of such fixed  
13 | guideway rapid transit systems, bus systems, roads, or  
14 | bridges. Pursuant to an interlocal agreement entered into  
15 | pursuant to chapter 163, the governing body of the charter  
16 | county may distribute proceeds from the tax to a municipality,  
17 | or an expressway or transportation authority created by law to  
18 | be expended for the purpose authorized by this paragraph;—

19 |         5. Used by the charter county to fund regionally  
20 | significant transportation projects that are identified in a  
21 | regional transportation plan developed in accordance with s.  
22 | 339.155(5) or to provide matching funds for the Transportation  
23 | Regional Incentive Program in accordance with s. 339.2819 or  
24 | the New Starts Transit Program, as provided in s. 341.051; and

25 |         6. Used by the charter county to fund projects  
26 | identified in a capital improvements element of a  
27 | comprehensive plan that has been determined to be in  
28 | compliance with part II of chapter 163 or to implement a  
29 | long-term concurrency management system adopted by a local  
30 | government in accordance with s. 163.3177(3) or (9).

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

1           (e) School districts, counties, and municipalities  
2 receiving proceeds under the provisions of this subsection may  
3 pledge such proceeds for the purpose of servicing new bond  
4 indebtedness incurred pursuant to law. Local governments may  
5 use the services of the Division of Bond Finance of the State  
6 Board of Administration pursuant to the State Bond Act to  
7 issue any bonds through the provisions of this subsection. ~~In~~  
8 ~~no case may a jurisdiction issue bonds pursuant to this~~  
9 ~~subsection more frequently than once per year.~~ Counties and  
10 municipalities may join together for the issuance of bonds  
11 authorized by this subsection.

12           (8) COUNTY TRANSPORTATION SYSTEM SURTAX.--

13           (a) The governing authority in each county may levy a  
14 discretionary sales surtax pursuant to ordinance enacted by a  
15 majority of the members of the county governing authority and  
16 subject to approval by a majority vote of the electorate of  
17 the county.

18           (b) The rate shall be up to 1 percent.

19           (c) If the proposal to adopt a discretionary sales  
20 surtax is to be adopted by a referendum as provided in this  
21 subsection, such proposal shall be placed on the ballot in  
22 accordance with law at a time to be set at the discretion of  
23 the governing body of the county.

24           (d) Proceeds from the surtax shall be distributed to  
25 the county and to each municipality within the county in which  
26 the surtax is collected according to:

27           1. A separate interlocal agreement between the county  
28 governing body and the governing body of any municipality  
29 within the county; or

30           2. If there is no interlocal agreement between the  
31 county governing body and the governing body of any

1 municipality within the county, an apportionment factor for  
2 each eligible local government as specified in this  
3 subparagraph.

4 a. The apportionment factor for an eligible county  
5 shall be composed of two equally weighted portions as follows:

6 (I) Each eligible county's population in the  
7 unincorporated areas of the county as a percentage of the  
8 total county population as determined pursuant to s. 186.901.

9 (II) Each eligible county's percentage of centerline  
10 miles derived from the combined total number of centerline  
11 miles owned and maintained by the county and each municipality  
12 within the county as annually reported in the City/County  
13 Mileage Report promulgated by the Transportation Statistics  
14 Office within the Department of Transportation.

15 b. The apportionment factor for an eligible  
16 municipality shall be composed of two equally weighted  
17 portions as follows:

18 (I) Each eligible municipality's population as a  
19 percentage of the total county population as determined  
20 pursuant to s. 186.901.

21 (II) Each eligible municipality's percentage of  
22 centerline miles derived from the combined total number of  
23 centerline miles owned and maintained by the county and each  
24 municipality within the county as annually reported in the  
25 City/County Mileage Report promulgated by the Transportation  
26 Statistics Office within the Department of Transportation.

27 (e) Proceeds from the surtax shall be applied to as  
28 many or as few of the uses enumerated below in whatever  
29 combination the governing body of the municipality or the  
30 county considers appropriate:

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1           1. Deposited by the governing body of the municipality  
2 or the county in the trust fund and used for the purposes of  
3 development, construction, equipment, maintenance, operation,  
4 supportive services, including a bus system, and related costs  
5 of a fixed guideway rapid transit system;

6           2. Remitted by the governing body of the municipality  
7 or the county to an expressway or transportation authority  
8 created by law to be used, at the discretion of such  
9 authority, for the development, construction, operation, or  
10 maintenance of roads, bicycle and pedestrian facilities, or  
11 bridges in the county or municipality, for the operation and  
12 maintenance of a bus system, for the payment of principal and  
13 interest on existing bonds issued for the construction of such  
14 roads, bicycle or pedestrian facilities, or bridges, and, upon  
15 approval by the governing body of the municipality or county,  
16 pledged for bonds issued to refinance existing bonds or new  
17 bonds issued for the construction of such roads or bridges;

18           3. Used by the governing body of the municipality or  
19 county for the planning, development, construction, operation,  
20 and maintenance of roads, bicycle and pedestrian facilities,  
21 or bridges in the municipality or county; for the planning,  
22 development, expansion, operation, and maintenance of bus and  
23 fixed guideway systems; and for the payment of principal and  
24 interest on bonds issued for the construction of fixed  
25 guideway rapid transit systems, bus systems, roads, bicycle  
26 and pedestrian facilities, or bridges; and, upon approval by  
27 the governing body of the municipality or county, pledged by  
28 the governing body of the municipality or county for bonds  
29 issued to refinance existing bonds or new bonds issued for the  
30 construction of such fixed guideway rapid transit systems, bus  
31 systems, roads, bicycle and pedestrian facilities, or bridges;

1           4. Used by the county or municipality to fund  
2 regionally significant transportation projects that are  
3 identified in a regional transportation plan developed in  
4 accordance with s. 339.155(5) or to provide matching funds for  
5 the Transportation Regional Incentive Program in accordance  
6 with s. 339.2819 or the New Starts Transit Program as provided  
7 in s. 341.051; and

8           5. Used by the county or municipality to fund projects  
9 identified in a capital improvements element of a  
10 comprehensive plan that has been determined to be in  
11 compliance with part II of chapter 163 or to implement a  
12 long-term concurrency management system adopted by a local  
13 government in accordance with s. 163.3177(3) or (9).

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

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16                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
17   COMMITTEE SUBSTITUTE FOR  
18   Senate Bill 2312

19 The CS renames the Charter County Transit System Surtax as the  
20 "Charter County Transportation System Surtax." The CS allows a  
21 proposal to adopt a Charter County Transportation System  
22 Surtax to be placed on the ballot pursuant to initiative  
23 petition, if provided for in the county's charter. The CS  
24 expands the allowable uses of the revenues raised by the  
25 surtax.

26 The CS also authorizes all counties to levy, pursuant to an  
27 ordinance enacted by a majority of the members of the county  
28 governing authority and subject to approval by a majority vote  
29 of the electorate of the county, a County Transportation  
30 System Surtax. The CS provides for the distribution of  
31 proceeds from the maximum 1 percent sales surtax to counties  
and eligible municipalities by interlocal agreement, or in the  
absence of allowable uses for surtax proceeds (identical to  
those established in the Charter County Transportation System  
Surtax).

Finally, the CS deletes a prohibition against the issuance by  
local governmental entities of more than one bond each year  
pledging proceeds of the Local Government Infrastructure  
Surtax.