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A bill to be entitled  
 An act relating to the discretionary surtax on documents;  
 amending ss. 125.0167 and 201.031, F.S.; authorizing  
 certain counties operating under a home rule charter to  
 levy the discretionary surtax for purposes of establishing  
 and funding a Housing Assistance Loan Trust Fund to assist  
 in providing housing for low-income and moderate-income  
 families; prohibiting certain counties from levying the  
 surtax unless approved by a majority of the electors of  
 the county voting in a referendum; providing requirements  
 for holding a referendum; providing for the future repeal  
 of ss. 125.0167 and 201.031, F.S., relating to the surtax  
 on documents, for purposes of funding housing assistance;  
 amending s. 201.0205, F.S.; deleting references to ch. 83-  
 220, Laws of Florida, to conform; updating cross-  
 references; repealing s. 3 of ch. 83-220, Laws of Florida,  
 as amended, relating to the former repeal date established  
 for the discretionary surtax on documents; providing an  
 effective date.

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

Section 1. Section 125.0167, Florida Statutes, is amended  
 to read:

125.0167 Discretionary surtax on documents; adoption;  
 application of revenue.--

(1) Pursuant to the provisions of s. 201.031, the  
 governing authority in each county having a population of 1.2

29 million or greater which operates under a home rule charter, and  
 30 each county, as defined by s. 125.011(1), is authorized to levy  
 31 a discretionary surtax on documents for the purpose of  
 32 establishing and financing a Housing Assistance Loan Trust Fund  
 33 to assist in the financing of construction, rehabilitation, or  
 34 purchase of housing for low-income and moderate-income families.  
 35 No less than 50 percent of the funds used in each county to  
 36 provide such housing assistance shall be for the benefit of low-  
 37 income families. For the purpose of this section, "low-income  
 38 family" means a family whose income does not exceed 80 percent  
 39 of the median income for the area, and "moderate-income family"  
 40 means a family whose income is in excess of 80 percent but less  
 41 than 140 percent of the median income for the area. For purposes  
 42 of this section, the term "housing" is not limited to single-  
 43 family, detached dwellings. The rate of the surtax shall not  
 44 exceed the rate of 45 cents for each \$100 or fractional part  
 45 thereof of the consideration therefor. Such surtax shall apply  
 46 only to those documents taxable under s. 201.02, except that  
 47 there shall be no surtax on any document pursuant to which the  
 48 interest granted, assigned, transferred, or conveyed involves  
 49 only a single-family residence. Such single-family residence may  
 50 be a condominium unit, a unit held through stock ownership or  
 51 membership representing a proprietary interest in a corporation  
 52 owning a fee or a leasehold initially in excess of 98 years, or  
 53 a detached dwelling.

54 (2)(a) The levy of the discretionary surtax and the  
 55 creation of a Housing Assistance Loan Trust Fund shall be by  
 56 ordinance which shall set forth the policies and procedures of

57 the assistance program. The ordinance shall be proposed at a  
58 regular meeting of the governing authority at least 2 weeks  
59 prior to formal adoption. Formal adoption shall not be effective  
60 unless approved on final vote by a majority of the total  
61 membership of the governing authority. The ordinance shall not  
62 take effect until 90 days after formal adoption.

63 (b) Notwithstanding paragraph (a), a charter county that  
64 is not a county as defined in s. 125.011(1) may not levy the  
65 surtax unless such levy is approved by a majority of the  
66 qualified electors of the county voting in a referendum called  
67 by the governing authority of the charter county. The referendum  
68 may be held in conjunction with any primary or general election  
69 or at any other time determined appropriate by the governing  
70 authority of the charter county. The general laws of this state  
71 governing elections shall apply to the referendum required by  
72 this paragraph and notice of the referendum must comply with s.  
73 100.342. If the voters approved the levy of the surtax, the  
74 charter county's governing authority shall proceed to levy the  
75 surtax as provided in paragraph (a).

76 (3) The county shall deposit revenues from the  
77 discretionary surtax in the Housing Assistance Loan Trust Fund  
78 of the county, except that a portion of such revenues may be  
79 deposited into the Home Investment Trust Fund of the county as  
80 defined by and created pursuant to the requirements of federal  
81 law. The county shall use the revenues only to help finance the  
82 construction, rehabilitation, or purchase of housing for low-  
83 income families and moderate-income families, to pay necessary  
84 costs of collection and enforcement of the surtax, and to fund

85 any local matching contributions required pursuant to federal  
 86 law. For purposes of this section, authorized uses of the  
 87 revenues include, but are not limited to, providing funds for  
 88 first and second mortgages and acquiring property for the  
 89 purpose of forming housing cooperatives. Special consideration  
 90 shall be given toward using the revenues in the neighborhood  
 91 economic development programs of community development  
 92 corporations. No more than 50 percent of the revenues collected  
 93 each year pursuant to this section may be used to help finance  
 94 new construction as provided herein. The proceeds of the surtax  
 95 shall not be used for rent subsidies or grants.

96 (4) This section is repealed effective October 1, 2017.

97 Section 2. Subsection (1) of section 201.031, Florida  
 98 Statutes, is amended, and subsection (4) is added to said  
 99 section, to read:

100 201.031 Discretionary surtax; administration and  
 101 collection; Housing Assistance Loan Trust Fund; reporting  
 102 requirements.--

103 (1) Each county having a population of 1.2 million or  
 104 greater which operates under a home rule charter, and each  
 105 county~~7~~ as defined by s. 125.011(1), may levy, subject to the  
 106 provisions of s. 125.0167, a discretionary surtax on documents  
 107 taxable under the provisions of s. 201.02, except that there  
 108 shall be no surtax on any document pursuant to which the  
 109 interest granted, assigned, transferred, or conveyed involves  
 110 only a single-family residence. Such single-family residence may  
 111 be a condominium unit, a unit held through stock ownership or  
 112 membership representing a proprietary interest in a corporation

113 owning a fee or a leasehold initially in excess of 98 years, or  
 114 a detached dwelling.

115 (4) This section is repealed effective October 1, 2017.

116 Section 3. Section 201.0205, Florida Statutes, is amended  
 117 to read:

118 201.0205 Counties as defined in s. 125.011(1) that have  
 119 implemented a discretionary surtax on documents under s.  
 120 125.0167 ~~ch. 83-220~~; inapplicability of 10-cent tax increase by  
 121 s. 2, ch. 92-317, Laws of Florida.--The 10-cent tax increase in  
 122 the documentary stamp tax levied by s. 2, chapter 92-317, Laws  
 123 of Florida, does not apply to deeds and other taxable  
 124 instruments relating to real property located in any county as  
 125 defined in s. 125.011(1) that has levied a discretionary surtax  
 126 on documents under s. 125.0167 ~~implemented the provisions of~~  
 127 ~~chapter 83-220, Laws of Florida, as amended by chapters 84-270,~~  
 128 ~~86-152, and 89-252, Laws of Florida.~~ Each such county and each  
 129 eligible jurisdiction within such county shall not be eligible  
 130 to participate in programs funded pursuant to s. 201.15(9)~~(6)~~.  
 131 However, each such county and each eligible jurisdiction within  
 132 such county shall be eligible to participate in programs funded  
 133 pursuant to s. 201.15(10)~~(7)~~.

134 Section 4. Section 3 of chapter 83-220, Laws of Florida,  
 135 as amended by section 1 of chapter 84-270, Laws of Florida, and  
 136 section 1 of chapter 89-252, Laws of Florida, is repealed.

137 Section 5. This act shall take effect upon becoming a law.