

HB 737

2006

1 A bill to be entitled

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

16  
17 Be It Enacted by the Legislature of the State of Florida:

18  
19 Section 1. Paragraph (d) of subsection (2) of section  
20 212.055, Florida Statutes, is amended to read.

21 212.055 Discretionary sales surtaxes; legislative intent;  
22 authorization and use of proceeds.--It is the legislative intent  
23 that any authorization for imposition of a discretionary sales  
24 surtax shall be published in the Florida Statutes as a  
25 subsection of this section, irrespective of the duration of the  
26 levy. Each enactment shall specify the types of counties  
27 authorized to levy; the rate or rates which may be imposed; the  
28 maximum length of time the surtax may be imposed, if any; the

HB 737

2006

29 procedure which must be followed to secure voter approval, if  
30 required; the purpose for which the proceeds may be expended;  
31 and such other requirements as the Legislature may provide.  
32 Taxable transactions and administrative procedures shall be as  
33 provided in s. 212.054.

34 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

35 (d)1. The proceeds of the surtax authorized by this  
36 subsection and any interest accrued thereto shall be expended by  
37 the school district or within the county and municipalities  
38 within the county, or, in the case of a negotiated joint county  
39 agreement, within another county, to finance, plan, and  
40 construct infrastructure and to acquire land for public  
41 recreation or conservation or protection of natural resources  
42 and to finance the closure of county-owned or municipally owned  
43 solid waste landfills that are already closed or are required to  
44 close by order of the Department of Environmental Protection.  
45 Any use of such proceeds or interest for purposes of landfill  
46 closure prior to July 1, 1993, is ratified. Neither the proceeds  
47 nor any interest accrued thereto shall be used for operational  
48 expenses of any infrastructure, except that any county with a  
49 population of less than 75,000 that is required to close a  
50 landfill by order of the Department of Environmental Protection  
51 may use the proceeds or any interest accrued thereto for long-  
52 term maintenance costs associated with landfill closure.  
53 Counties, as defined in s. 125.011(1), and charter counties may,  
54 in addition, use the proceeds and any interest accrued thereto  
55 to retire or service indebtedness incurred for bonds issued  
56 prior to July 1, 1987, for infrastructure purposes, and for

HB 737

2006

57 | bonds subsequently issued to refund such bonds. Any use of such  
58 | proceeds or interest for purposes of retiring or servicing  
59 | indebtedness incurred for such refunding bonds prior to July 1,  
60 | 1999, is ratified.

61 |         2. For the purposes of this paragraph, the term  
62 | "infrastructure" means:

63 |             a. Any fixed capital expenditure or fixed capital outlay  
64 | associated with the construction, reconstruction, or improvement  
65 | of public facilities that ~~which~~ have a life expectancy of 5 or  
66 | more years and any land acquisition, land improvement, design,  
67 | and engineering costs related thereto. As used in this sub-  
68 | subparagraph, the term "public facilities" includes private  
69 | facilities used on a temporary basis from time to time by a  
70 | local government as an emergency public shelter or a staging  
71 | area for emergency response equipment during an emergency  
72 | officially declared by the state or by the local government  
73 | under s. 252.38.

74 |             b. A fire department vehicle, an emergency medical service  
75 | vehicle, a sheriff's office vehicle, a police department  
76 | vehicle, or any other vehicle, and such equipment necessary to  
77 | outfit the vehicle for its official use or equipment that has a  
78 | life expectancy of at least 5 years.

79 |             c. Any expenditure for the construction, lease, or  
80 | maintenance of, or provision of utilities or security for,  
81 | facilities as defined in s. 29.008.

82 |         3. Notwithstanding any other provision of this subsection,  
83 | a discretionary sales surtax imposed or extended after the  
84 | effective date of this act may provide for an amount not to

HB 737

2006

85 exceed 15 percent of the local option sales surtax proceeds to  
86 be allocated for deposit to a trust fund within the county's  
87 accounts created for the purpose of funding economic development  
88 projects of a general public purpose targeted to improve local  
89 economies, including the funding of operational costs and  
90 incentives related to such economic development. The ballot  
91 statement must indicate the intention to make an allocation  
92 under the authority of this subparagraph.

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

95 212.03 Transient rentals tax; rate, procedure,  
96 enforcement, exemptions.--

97 (1) It is hereby declared to be the legislative intent  
98 that every person is exercising a taxable privilege who engages  
99 in the business of renting, leasing, letting, or granting a  
100 license to use any living quarters or sleeping or housekeeping  
101 accommodations in, from, or a part of, or in connection with any  
102 hotel, apartment house, roominghouse, or tourist or trailer  
103 camp. However, any person who rents, leases, lets, or grants a  
104 license to others to use, occupy, or enter upon any living  
105 quarters or sleeping or housekeeping accommodations in apartment  
106 houses, roominghouses, tourist camps, or trailer camps, and who  
107 exclusively enters into a bona fide written agreement for  
108 continuous residence for longer than 6 months in duration at  
109 such property is not exercising a taxable privilege. Moreover, a  
110 person who rents, leases, lets, or grants a license to use,  
111 occupy, or enter upon any living quarters or sleeping or  
112 housekeeping accommodations in apartment houses, roominghouses,

HB 737

2006

113 tourist camps, or trailer camps to an individual who has been  
114 displaced from his or her usual housing due to a hurricane or  
115 other catastrophic disaster is not exercising a taxable  
116 privilege if the displaced individual provides to his or her  
117 landlord such proof as the Department of Revenue requires, by  
118 rule, that such a catastrophe is the cause of the individual's  
119 need for temporary housing. For the exercise of such taxable  
120 privilege, a tax is hereby levied in an amount equal to 6  
121 percent of and on the total rental charged for such living  
122 quarters or sleeping or housekeeping accommodations by the  
123 person charging or collecting the rental. Such tax shall apply  
124 to hotels, apartment houses, roominghouses, or tourist or  
125 trailer camps whether or not there is in connection with any of  
126 the same any dining rooms, cafes, or other places where meals or  
127 lunches are sold or served to guests.

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