

CHAMBER ACTION

1 The Domestic Security Committee recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to tax benefits related to catastrophic  
7 emergencies; amending s. 212.055, F.S.; including as  
8 infrastructure any fixed capital expenditure or fixed  
9 capital outlay associated with the improvement of certain  
10 private facilities made available as public shelters or  
11 staging areas for emergency response equipment during  
12 emergencies declared by the state or local government;  
13 limiting improvements to those necessary to meet current  
14 standards for public emergency evacuation shelters;  
15 requiring the owner to enter into a written contract with  
16 the local government providing improvement funding;  
17 providing an effective date.

18  
19 Be It Enacted by the Legislature of the State of Florida:

20  
21 Section 1. Paragraph (d) of subsection (2) of section  
22 212.055, Florida Statutes, is amended to read.

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23 |           212.055 Discretionary sales surtaxes; legislative intent;  
24 | authorization and use of proceeds.--It is the legislative intent  
25 | that any authorization for imposition of a discretionary sales  
26 | surtax shall be published in the Florida Statutes as a  
27 | subsection of this section, irrespective of the duration of the  
28 | levy. Each enactment shall specify the types of counties  
29 | authorized to levy; the rate or rates which may be imposed; the  
30 | maximum length of time the surtax may be imposed, if any; the  
31 | procedure which must be followed to secure voter approval, if  
32 | required; the purpose for which the proceeds may be expended;  
33 | and such other requirements as the Legislature may provide.  
34 | Taxable transactions and administrative procedures shall be as  
35 | provided in s. 212.054.

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

37 |           (d)1. The proceeds of the surtax authorized by this  
38 | subsection and any interest accrued thereto shall be expended by  
39 | the school district or within the county and municipalities  
40 | within the county, or, in the case of a negotiated joint county  
41 | agreement, within another county, to finance, plan, and  
42 | construct infrastructure and to acquire land for public  
43 | recreation or conservation or protection of natural resources  
44 | and to finance the closure of county-owned or municipally owned  
45 | solid waste landfills that are already closed or are required to  
46 | close by order of the Department of Environmental Protection.  
47 | Any use of such proceeds or interest for purposes of landfill  
48 | closure prior to July 1, 1993, is ratified. Neither the proceeds  
49 | nor any interest accrued thereto shall be used for operational  
50 | expenses of any infrastructure, except that any county with a

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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51 | population of less than 75,000 that is required to close a  
52 | landfill by order of the Department of Environmental Protection  
53 | may use the proceeds or any interest accrued thereto for long-  
54 | term maintenance costs associated with landfill closure.  
55 | Counties, as defined in s. 125.011(1), and charter counties may,  
56 | in addition, use the proceeds and any interest accrued thereto  
57 | to retire or service indebtedness incurred for bonds issued  
58 | prior to July 1, 1987, for infrastructure purposes, and for  
59 | bonds subsequently issued to refund such bonds. Any use of such  
60 | proceeds or interest for purposes of retiring or servicing  
61 | indebtedness incurred for such refunding bonds prior to July 1,  
62 | 1999, is ratified.

63 |         2. For the purposes of this paragraph, the term  
64 | "infrastructure" means:

65 |             a. Any fixed capital expenditure or fixed capital outlay  
66 | associated with the construction, reconstruction, or improvement  
67 | of public facilities that ~~which~~ have a life expectancy of 5 or  
68 | more years and any land acquisition, land improvement, design,  
69 | and engineering costs related thereto.

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

75 |             c. Any expenditure for the construction, lease, or  
76 | maintenance of, or provision of utilities or security for,  
77 | facilities as defined in s. 29.008.

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78 | d. Any fixed capital expenditure or fixed capital outlay  
79 | associated with the improvement of private facilities that have  
80 | a life expectancy of 5 or more years and that the owner agrees  
81 | to make available for use on a temporary basis as needed by a  
82 | local government as a public emergency shelter or a staging area  
83 | for emergency response equipment during an emergency officially  
84 | declared by the state or by the local government under s.  
85 | 252.38. Such improvements under this sub-subparagraph are  
86 | limited to those necessary to comply with current standards for  
87 | public emergency evacuation shelters. The owner shall enter into  
88 | a written contract with the local government providing the  
89 | improvement funding to make such private facility available to  
90 | the public for purposes of emergency shelter at no cost to the  
91 | local government for a minimum period of 10 years after  
92 | completion of the improvement, with the provision that such  
93 | obligation will transfer to any subsequent owner until the end  
94 | of the minimum period.

95 | 3. Notwithstanding any other provision of this subsection,  
96 | a discretionary sales surtax imposed or extended after the  
97 | effective date of this act may provide for an amount not to  
98 | exceed 15 percent of the local option sales surtax proceeds to  
99 | be allocated for deposit to a trust fund within the county's  
100 | accounts created for the purpose of funding economic development  
101 | projects of a general public purpose targeted to improve local  
102 | economies, including the funding of operational costs and  
103 | incentives related to such economic development. The ballot  
104 | statement must indicate the intention to make an allocation  
105 | under the authority of this subparagraph.

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