

1 A bill to be entitled

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

14  
15 Be It Enacted by the Legislature of the State of Florida:

16  
17 Section 1. Paragraph (d) of subsection (2) of section  
18 212.055, Florida Statutes, is amended to read.

19 212.055 Discretionary sales surtaxes; legislative intent;  
20 authorization and use of proceeds.--It is the legislative intent  
21 that any authorization for imposition of a discretionary sales  
22 surtax shall be published in the Florida Statutes as a  
23 subsection of this section, irrespective of the duration of the  
24 levy. Each enactment shall specify the types of counties  
25 authorized to levy; the rate or rates which may be imposed; the  
26 maximum length of time the surtax may be imposed, if any; the  
27 procedure which must be followed to secure voter approval, if

28 | required; the purpose for which the proceeds may be expended;  
29 | and such other requirements as the Legislature may provide.  
30 | Taxable transactions and administrative procedures shall be as  
31 | provided in s. 212.054.

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

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

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

59 |       2. For the purposes of this paragraph, the term  
60 | "infrastructure" means:

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

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

71 |       c. Any expenditure for the construction, lease, or  
72 | maintenance of, or provision of utilities or security for,  
73 | facilities as defined in s. 29.008.

74 |       d. Any fixed capital expenditure or fixed capital outlay  
75 | associated with the improvement of private facilities that have  
76 | a life expectancy of 5 or more years and that the owner agrees  
77 | to make available for use on a temporary basis as needed by a  
78 | local government as a public emergency shelter or a staging area  
79 | for emergency response equipment during an emergency officially  
80 | declared by the state or by the local government under s.  
81 | 252.38. Such improvements under this sub-subparagraph are

82 | limited to those necessary to comply with current standards for  
83 | public emergency evacuation shelters. The owner shall enter into  
84 | a written contract with the local government providing the  
85 | improvement funding to make such private facility available to  
86 | the public for purposes of emergency shelter at no cost to the  
87 | local government for a minimum period of 10 years after  
88 | completion of the improvement, with the provision that such  
89 | obligation will transfer to any subsequent owner until the end  
90 | of the minimum period.

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

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