

1 A bill to be entitled
 2 An act relating to the local government infrastructure
 3 surtax; amending s. 212.055, F.S.; limiting use of surtax
 4 revenues for infrastructure purposes; authorizing a
 5 portion of surtax revenues to be used for property tax
 6 reduction under certain circumstances; authorizing use of
 7 a portion of surtax revenues for operating expenses under
 8 certain circumstances; providing limitations; providing an
 9 effective date.

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

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13 Section 1. Paragraph (d) of subsection (2) of section
 14 212.055, Florida Statutes, is amended to read:

15 212.055 Discretionary sales surtaxes; legislative intent;
 16 authorization and use of proceeds.--It is the legislative intent
 17 that any authorization for imposition of a discretionary sales
 18 surtax shall be published in the Florida Statutes as a
 19 subsection of this section, irrespective of the duration of the
 20 levy. Each enactment shall specify the types of counties
 21 authorized to levy; the rate or rates which may be imposed; the
 22 maximum length of time the surtax may be imposed, if any; the
 23 procedure which must be followed to secure voter approval, if
 24 required; the purpose for which the proceeds may be expended;
 25 and such other requirements as the Legislature may provide.
 26 Taxable transactions and administrative procedures shall be as
 27 provided in s. 212.054.

28 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

29 (d)1.a. At least 50 percent of the proceeds of the surtax
 30 authorized by this subsection and any interest accrued thereto
 31 shall be expended by the school district or within the county
 32 and municipalities within the county, or, in the case of a
 33 negotiated joint county agreement, within another county, to
 34 finance, plan, and construct infrastructure and to acquire land
 35 for public recreation or conservation or protection of natural
 36 resources and to finance the closure of county-owned or
 37 municipally owned solid waste landfills that are already closed
 38 or are required to close by order of the Department of
 39 Environmental Protection. Any use of such proceeds or interest
 40 for purposes of landfill closure prior to July 1, 1993, is
 41 ratified. ~~Neither the proceeds nor any interest accrued thereto~~
 42 ~~shall be used for operational expenses of any infrastructure,~~
 43 ~~except that~~ Any county with a population of less than 75,000
 44 that is required to close a landfill by order of the Department
 45 of Environmental Protection may use the proceeds or any interest
 46 accrued thereto for long-term maintenance costs associated with
 47 landfill closure. Counties, as defined in s. 125.011(1), and
 48 charter counties may, in addition, use the proceeds and any
 49 interest accrued thereto to retire or service indebtedness
 50 incurred for bonds issued prior to July 1, 1987, for
 51 infrastructure purposes, and for bonds subsequently issued to
 52 refund such bonds. Any use of such proceeds or interest for
 53 purposes of retiring or servicing indebtedness incurred for such
 54 refunding bonds prior to July 1, 1999, is ratified.

55 ~~b.2-~~ For the purposes of this subparagraph ~~paragraph~~,
 56 "infrastructure" means:

57 | ~~(I)a.~~ Any fixed capital expenditure or fixed capital
 58 | outlay associated with the construction, reconstruction, or
 59 | improvement of public facilities which have a life expectancy of
 60 | 5 or more years and any land acquisition, land improvement,
 61 | design, and engineering costs related thereto.

62 | ~~(II)b.~~ A fire department vehicle, an emergency medical
 63 | service vehicle, a sheriff's office vehicle, a police department
 64 | vehicle, or any other vehicle, and such equipment necessary to
 65 | outfit the vehicle for its official use or equipment that has a
 66 | life expectancy of at least 5 years.

67 | ~~(III)e.~~ Any expenditure for the construction, lease, or
 68 | maintenance of, or provision of utilities or security for,
 69 | facilities as defined in s. 29.008.

70 | ~~c.3.~~ Notwithstanding any other provision of this
 71 | subsection, a discretionary sales surtax imposed or extended
 72 | after the effective date of this act may provide for an amount
 73 | not to exceed 15 percent of the local option sales surtax
 74 | proceeds to be allocated for deposit to a trust fund within the
 75 | county's accounts created for the purpose of funding economic
 76 | development projects of a general public purpose targeted to
 77 | improve local economies, including the funding of operational
 78 | costs and incentives related to such economic development. The
 79 | ballot statement must indicate the intention to make an
 80 | allocation under the authority of this sub-subparagraph
 81 | ~~subparagraph~~.

82 | 2. Subject to any obligation to retire or service
 83 | indebtedness incurred by the taxing authority under this
 84 | subsection for bonds issued by the taxing authority prior to

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85 July 1, 2006, and notwithstanding any other provision of this
86 subsection, a taxing authority receiving proceeds of the surtax
87 and any interest on such proceeds pursuant to this subsection
88 may use up to 35 percent of such proceeds and interest to reduce
89 property taxes and may use up to 15 percent of such proceeds and
90 interest for operational expenses; however, the percentage used
91 for operational expenses may not exceed the percentage used to
92 reduce property taxes. The taxing authority may not increase
93 property taxes for the first year following the year in which
94 the taxing authority elected to use such proceeds and interest
95 for operational expenses and may not increase property taxes
96 above the rollback rate by more than 3 percent in the second and
97 subsequent years during the period of the levy.

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