

1 A bill to be entitled
 2 An act relating to local government revenue sources;
 3 requiring a super majority vote for actions by a local
 4 government to levy new, increase existing, expand a base
 5 or area subject to, or eliminate an exemption from taxes,
 6 special assessments, non-ad valorem assessments, or impact
 7 fees; requiring a super majority vote of electors voting
 8 in referenda on laws taking the same actions; providing an
 9 exception for certain emergencies; providing for
 10 nonapplication to certain other revenue sources; providing
 11 a definition; providing an effective date.

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

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 15 Section 1. (1) Beginning July 1, 2007, and
 16 notwithstanding any other general or special law, the governing
 17 board of a county, municipality, school board, or special
 18 district may not take the following actions unless the action is
 19 first approved by at least a three-fifths vote, or a majority
 20 plus one, whichever is greater, of the governing board's
 21 membership:

22 (a) Levy a new tax, special assessment, non-ad valorem
 23 assessment, or impact fee;

24 (b) Increase an existing tax, special assessment, non-ad
 25 valorem assessment, or impact fee;

26 (c) Expand a tax base or a geographic area subject to a
 27 tax, special assessment, non-ad valorem assessment, or impact
 28 fee; or

29 (d) Eliminate an exemption from a tax, special assessment,
 30 non-ad valorem assessment, or impact fee.

31 (2) If the governing board of a county, municipality,
 32 school board, or special district takes action as required by
 33 subsection (1), and the law otherwise requires approval by the
 34 electors voting in a referendum, the action must be approved by
 35 at least a three-fifths vote of electors voting in the
 36 referendum.

37 (3) This section shall not apply to a tax, special
 38 assessment, non-ad valorem assessment, or impact fee levied or
 39 increased for the exclusive purpose of funding repair or
 40 replacement of public infrastructure damaged in a natural or
 41 man-made disaster that resulted in a declaration of emergency by
 42 the Governor.

43 (4) This section shall not apply to ad valorem taxes, fees
 44 other than impact fees, license fees, penalties, fines, or
 45 charges for services.

46 (5) For purposes of this section, the term "non-ad valorem
 47 assessment" has the same meaning as provided in s. 197.3632,
 48 Florida Statutes.

49 Section 2. This act shall take effect July 1, 2007.