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

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

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

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

(b) Increase the rate of an existing tax, special
assessment, non-ad valorem assessment, or impact fee;

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

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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.