

By Senator Storms

10-1805-07

1 A bill to be entitled
2 An act relating to local government revenue
3 sharing; amending s. 218.23, F.S.; providing an
4 additional condition that limits non-ad valorem
5 tax revenues and that local governments must
6 comply with in order to be eligible to
7 participate in revenue sharing; providing an
8 effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Subsection (1) of section 218.23, Florida
13 Statutes, is amended to read:

14 218.23 Revenue sharing with units of local
15 government.--

16 (1) To be eligible to participate in revenue sharing
17 beyond the minimum entitlement in any fiscal year, a unit of
18 local government must ~~is required to~~ have:

19 (a) Reported its finances for its most recently
20 completed fiscal year to the Department of Financial Services,
21 under ~~pursuant to~~ s. 218.32.

22 (b) Made provisions for annual postaudits of its
23 financial accounts in accordance with ~~provisions of~~ law.

24 (c) Levied, as shown on its most recent financial
25 report submitted to the department pursuant to s. 218.32, ad
26 valorem taxes, exclusive of taxes levied for debt service or
27 other special millages authorized by the voters, to produce
28 the revenue equivalent to a millage rate of 3 mills on the
29 dollar based on the 1973 taxable values as certified by the
30 property appraiser under ~~pursuant to~~ s. 193.122(2) or, in
31 order to produce revenue equivalent to that which would

1 otherwise be produced by a ~~such~~ 3-mill ad valorem tax, to have
2 received a remittance from the county pursuant to s.
3 125.01(6)(a), collected an occupational license tax or a
4 utility tax, levied an ad valorem tax, or received revenue
5 from any combination of these four sources. If a new
6 municipality is incorporated, the provisions of this paragraph
7 shall apply to the taxable values for the year of
8 incorporation as certified by the property appraiser. This
9 paragraph requires only a minimum amount of revenue to be
10 raised from the ad valorem tax, the occupational license tax,
11 and the utility tax. It does not require a minimum millage
12 rate.

13 (d) Certified that persons in its employ as law
14 enforcement officers, as defined in s. 943.10(1), meet the
15 qualifications for employment as established by the Criminal
16 Justice Standards and Training Commission; that its salary
17 structure and salary plans meet the provisions of chapter 943;
18 and that no law enforcement officer is compensated for his or
19 her services at an annual salary rate of less than \$6,000.
20 However, the department may waive the minimum law enforcement
21 officer salary requirement if a city or county certifies that
22 it is levying ad valorem taxes at 10 mills.

23 (e) Certified that persons in its employ as
24 firefighters, as defined in s. 633.30(1), meet the
25 qualification for employment as established by the Division of
26 State Fire Marshal pursuant to the provisions of ss. 633.34
27 and 633.35 and that the provisions of s. 633.382 have been
28 met.

29 (f) Certified that each dependent special district
30 that is budgeted separately from the general budget of the
31 local governing authority has met the provisions for annual

1 postaudit of its financial accounts in accordance with ~~the~~
2 ~~provisions of~~ law.

3 (g) Limited the increase in revenue from taxes other
4 than ad valorem taxes to an amount equal to the change in the
5 Implicit Price Deflators for Gross Domestic Product, State and
6 Local Government Consumption Expenditures and Gross
7 Investment, as reported by the Bureau of Economic Analysis of
8 the United States Department of Commerce or successor reports
9 for the preceding calendar year, as published by the
10 department, multiplied by one plus the estimated percentage
11 change in population within the jurisdiction of the unit of
12 local government for the preceding calendar year, unless a
13 greater increase is approved by a super majority of the
14 governing body of the jurisdiction. This limitation does not
15 apply to tax levies approved by the voters of the
16 jurisdiction.

17
18 ~~Additionally,~~ To receive its share of revenue sharing funds, a
19 unit of local government shall certify to the Department of
20 Revenue that the requirements of s. 200.065, if applicable,
21 were met. The certification shall be made annually within 30
22 days after ~~of~~ adoption of an ordinance or resolution
23 establishing a final property tax levy or, if no property tax
24 is levied, not later than November 1. The portion of revenue
25 sharing funds which, pursuant to this part, would otherwise be
26 distributed to a unit of local government that ~~which~~ has not
27 certified compliance or has otherwise failed to meet the
28 requirements of s. 200.065 shall be deposited in the General
29 Revenue Fund for the 12 months following a determination of
30 noncompliance by the department.

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

SENATE SUMMARY

Provides an additional condition that limits non-ad
valorem tax revenues and that local governments must
comply with to be eligible to participate in revenue
sharing.