

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Cannon offered the following:

Amendment

Remove line(s) 384-438, and insert:

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. 200.185, or s. 200.186 because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(3) and this subsection. If the executive director of the Department of Revenue determines that any county or

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16 municipality, dependent special district of such county or
17 municipality, or municipal service taxing unit of such county is
18 in violation of subsection (5), s. 200.185, or s. 200.186, the
19 Department of Revenue and the county or municipality, dependent
20 special district of such county or municipality, or municipal
21 service taxing unit of such county shall follow the procedures
22 set forth in this paragraph or paragraph (e). During the
23 pendency of any procedure under paragraph (e) or any
24 administrative or judicial action to challenge any action taken
25 under this subsection, the tax collector shall hold in escrow
26 any revenues collected by the noncomplying county or
27 municipality, dependent special district of such county or
28 municipality, or municipal service taxing unit of such county in
29 excess of the amount allowed by subsection (5), s. 200.185, or
30 s. 200.186, as determined by the executive director. Such
31 revenues shall be held in escrow until the process required by
32 paragraph (e) is completed and approved by the department. The
33 department shall direct the tax collector to so hold such funds.
34 If the county or municipality, dependent special district of
35 such county or municipality, or municipal service taxing unit of
36 such county remedies the noncompliance, any moneys collected in
37 excess of the new levy or in excess of the amount allowed by
38 subsection (5), s. 200.185, or s. 200.186 shall be held in
39 reserve until the subsequent fiscal year and shall then be used
40 to reduce ad valorem taxes otherwise necessary. If the county or
41 municipality, dependent special district of such county or
42 municipality, or municipal service taxing unit of such county

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43 does not remedy the noncompliance, the provisions of s. 218.63
44 shall apply.

45 (e) The following procedures shall be followed when the
46 executive director notifies any county or municipality,
47 dependent special district of such county or municipality, or
48 municipal service taxing unit of such county that he or she has
49 determined that such taxing authority is in violation of
50 subsection (5), s. 200.185, or s. 200.186:

51 1. Within 30 days after the deadline for certification of
52 compliance required by s. 200.068, the executive director shall
53 notify any such county or municipality, dependent special
54 district of such county or municipality, or municipal service
55 taxing unit of such county of his or her determination regarding
56 subsection (5), s. 200.185, or s. 200.186 and that such taxing
57 authority is subject to subparagraph 2.

58 2. Any taxing authority so noticed by the executive
59 director shall repeat the hearing and notice process required by
60 paragraph (2)(d), except that:

61 a. The advertisement shall appear within 15 days after
62 notice from the executive director.

63 b. The advertisement, in addition to meeting the
64 requirements of subsection (3), must contain the following
65 statement in boldfaced type immediately after the heading:

66 THE PREVIOUS NOTICE PLACED BY THE ... (name of taxing
67 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
68 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

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69 c. The millage newly adopted at such hearing shall not be
70 forwarded to the tax collector or property appraiser and may not
71 exceed the rate previously adopted or the amount allowed by
72 subsection (5), s. 200.185, or s. 200.186. Each taxing authority
73 provided notice pursuant to this paragraph shall recertify
74 compliance with this chapter as provided in s. 200.065 within 15
75 days after the adoption of a millage at such hearing.

76 d. The determination of the executive director shall be
77 superseded if the executive director determines that the county
78 or municipality, dependent special district of such county or
79 municipality, or municipal service taxing unit of such county
80 has remedied the noncompliance. Such noncompliance shall be
81 determined to be remedied if any such taxing authority provided
82 notice by the executive director pursuant to this paragraph
83 adopt a new millage that does not exceed the maximum millage
84 allowed for such taxing authority under paragraph (5) (a), s.
85 200.185(1)-(5), or s. 200.186(1), or if any such county or
86 municipality, dependent special district of such county or
87 municipality, or municipal service taxing unit of such county
88 adopts a lower millage sufficient to reduce the total taxes
89 levied such that total taxes levied do not exceed the maximum as
90 provided in paragraph (5) (b), s. 200.185(8), or s. 200.186(3).

91 e. If any such county or municipality, dependent special
92 district of such county or municipality, or municipal service
93 taxing unit of such county has not remedied the noncompliance or
94 recertified compliance with this chapter as provided in this
95 paragraph, and the executive director determines that the

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96 | noncompliance has not been remedied or compliance has not been
97 | recertified, the county or municipality shall forfeit the
98 | distribution of local government half-cent sales tax revenues
99 | during the 12 months following a determination of noncompliance
100 | by the Department of Revenue as described in s. 218.63(2) and
101 | (3) and this subsection.

102 | f. The determination of the executive director is not
103 | subject to chapter 120.