

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Reagan offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 549-698 and insert:

5 (2) (a) Except as provided in subsection (4), the maximum
6 millage rate that a county, municipal service taxing unit of
7 that county, or a special district dependent to that county may
8 levy by a majority vote of the governing body for the 2007-2008
9 fiscal year shall be determined as follows:

10 1. For any county of special financial concern for which
11 the compound annual growth rate in total county ad valorem taxes
12 levied, as defined in s. 200.001, per capita from fiscal year
13 2001-2002 to fiscal year 2006-2007 was no more than 5 percent,
14 100 percent of the rolled-back rate, as calculated under s.
15 200.065;

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16 2. For any county not included in subparagraph 1. for
17 which the compound annual growth in total county ad valorem
18 taxes levied, as defined in s. 200.001, per capita from fiscal
19 year 2001-2002 to fiscal year 2006-2007 was no more than 7
20 percent or, notwithstanding subparagraphs 3., 4., and 5., any
21 county that is a county of special financial concern not
22 included in subparagraph 1., 97 percent of the rolled-back rate,
23 as calculated under s. 200.065;

24 3. For any county for which the compound annual growth in
25 total county ad valorem taxes levied, as defined in s. 200.001,
26 per capita from fiscal year 2001-2002 to fiscal year 2006-2007
27 was greater than 7 percent but no more than 9 percent, 95
28 percent of the rolled-back rate, as calculated under s. 200.065;

29 4. For any county for which the compound annual growth in
30 total county ad valorem taxes levied, as defined in s. 200.001,
31 per capita from fiscal year 2001-2002 to fiscal year 2006-2007
32 was greater than 9 percent but no more than 11 percent, 93
33 percent of the rolled-back rate, as calculated under s. 200.065;
34 or

35 5. For any county for which the compound annual growth in
36 total county ad valorem taxes levied, as defined in s. 200.001,
37 per capita from fiscal year 2001-2002 to fiscal year 2006-2007
38 was greater than 11 percent, 91 percent of the rolled-back rate,
39 as calculated under s. 200.065.

40 (b) The maximum millage rate that may be levied under
41 paragraph (a) may be increased to:

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42 1. The rolled-back rate, as calculated under s. 200.065,
43 if approved by a two-thirds vote of the governing body of the
44 county or special district dependent thereto; or

45 2. The nonvoted millage rate that was levied in the 2006-
46 2007 fiscal year, if approved by a unanimous vote of the
47 governing body of the county or special district dependent
48 thereto.

49 (c) Upon approval of a maximum rate as provided in
50 paragraph (b), a higher rate may be levied if approved by a
51 referendum of the voters.

52 (3)(a) The maximum millage rate that a municipality or a
53 special district dependent to a municipality may levy by a
54 majority vote of the governing body for the 2007-2008 fiscal
55 year shall be determined as follows:

56 1. For any municipality for which the compound annual
57 growth in total municipal ad valorem taxes levied, as defined in
58 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
59 2006-2007 was no more than 6 percent or, for a municipality that
60 first levied ad valorem taxes in the 2002-2003 fiscal year, 100
61 percent of the rolled-back rate, as calculated under s. 200.065;

62 2. For any municipality for which the compound annual
63 growth in total municipal ad valorem taxes levied, as defined in
64 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
65 2006-2007 was greater than 6 percent but no more than 7.5
66 percent or, notwithstanding subparagraphs 3., 4., and 5., any
67 municipality that is a municipality of special financial concern
68 not included in subparagraph 1., 97 percent of the rolled-back
69 rate, as calculated under s. 200.065;

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70 3. For any municipality for which the compound annual
71 growth in total municipal ad valorem taxes levied, as defined in
72 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
73 2006-2007 was greater than 7.5 percent but no more than 10.5
74 percent, 95 percent of the rolled-back rate, as calculated under
75 s. 200.065;

76 4. For any municipality for which the compound annual
77 growth in total municipal ad valorem taxes levied, as defined in
78 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
79 2006-2007 was greater than 10.5 percent but no more than 12.4
80 percent, 93 percent of the rolled-back rate, as calculated under
81 s. 200.065; or

82 5. For any municipality for which the compound annual
83 growth in total municipal ad valorem taxes levied, as defined in
84 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
85 2006-2007 was greater than 12.4 percent, 91 percent of the
86 rolled-back rate, as calculated under s. 200.065.

87 (b) The maximum millage rate that may be levied under
88 paragraph (a) may be increased to:

89 1. The rolled-back rate, as calculated under s. 200.065,
90 if approved by a two-thirds vote of the governing body of the
91 municipality or special district dependent thereto; or

92 2. The nonvoted millage rate that was levied in the 2006-
93 2007 fiscal year, if approved by a unanimous vote of the
94 governing body of the municipality or special district dependent
95 thereto.

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96 (c) Upon approval of a maximum rate as provided in
97 paragraph (b), a higher rate may be levied if approved by a
98 referendum of the voters.

99 (4) The maximum millage rate that an independent special
100 district or a municipal service taxing unit formed to provide
101 emergency medical or fire rescue services may levy by a majority
102 vote of the governing body for the 2007-2008 fiscal year is 97
103 percent of the rolled-back rate, as calculated under s. 200.065.
104 The property taxes levied from fiscal year 2001-2002 to fiscal
105 year 2006-2007 for a municipal service taxing unit formed to
106 provide emergency medical or fire rescue services shall not be
107 included in the total county ad valorem taxes levied for the
108 purposes of the calculation of the millage rate of a county
109 pursuant to subsection (2).

110 (a) The maximum millage rate specified in this subsection
111 may be increased to the rolled-back rate if approved by a two-
112 thirds vote of the governing body of the independent special
113 district or municipal service taxing unit formed to provide
114 emergency medical or fire rescue services.

115 (b) The maximum millage rate specified in this subsection
116 may be increased to the nonvoted millage rate that was levied in
117 the 2006-2007 fiscal year, if approved by a unanimous vote of
118 the governing body of the independent special district or
119 municipal service taxing unit formed to provide emergency
120 medical or fire rescue services.

121 (c) Upon approval of a maximum rate in paragraph (b), a
122 higher rate may be levied if approved by a referendum of the
123 voters.

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124 (5) In the 2008-2009 fiscal year, a county, municipal
125 service taxing units of that county, and special districts
126 dependent to that county; a municipality and special districts
127 dependent to that municipality; and an independent special
128 district may levy a maximum millage determined as follows:

129 (a) The maximum millage rate that may be levied shall be
130 the rolled-back rate calculated pursuant to s. 200.065 and
131 adjusted for growth in per capita Florida personal income,
132 except that ad valorem tax revenue levied in the 2007-2008
133 fiscal year shall be reduced by any tax revenue resulting from a
134 millage rate approved by a super majority vote of the governing
135 board of the taxing authority in excess of the maximum rate that
136 could have been levied by a majority vote as provided in this
137 section.

138 (b) A rate of not more than 110 percent of the rate in
139 paragraph (a) may be levied if approved by a two-thirds vote of
140 the governing body.

141 (c) A rate in excess of the millage rate allowed in
142 paragraph (b) may be levied if approved by a unanimous vote of
143 the governing body or if approved by a referendum of the voters.

144 (6) Any county or municipality that is in violation of
145 this section shall forfeit the distribution of the local
146 government half-cent sales tax revenues during the 12 months
147 following a determination of noncompliance by the Department of
148 Revenue, subject to the conditions provided in ss. 200.065 and
149 218.63.

150 (7) On or before July 13, 2007, the executive director of
151 the Department of Revenue, after consultation with the Revenue
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152 Estimating Conference, shall determine and publish on the
153 Department of Revenue's website and in the next available issue
154 of the Florida Administrative Weekly the compound annual growth
155 rate in per capita property tax levies for each county,
156 municipality, and municipal service taxing unit formed to
157 provide emergency medical or fire rescue services, exclusive of
158 voted levies, calculated from fiscal year 2001-2002 through
159 fiscal year 2006-2007, based on the April 1 official population
160 estimates of 2001 and 2006, respectively, for each jurisdiction
161 pursuant to s. 186.901, exclusive of inmate and patient
162 populations. The determination and publication made pursuant to
163 this subsection is not subject to the provisions of chapter 120.

164 (8) The millage rate of a county or municipality,
165 municipal service taxing unit of that county, except a municipal
166 service taxing unit formed to provide emergency medical or fire
167 rescue services, and any special

168
169 ===== T I T L E A M E N D M E N T =====

170 Between lines 45 and 46, insert:
171 providing exceptions;