

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon offered the following:

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

4 Remove line(s) 1552-1608, and insert:

5 200.186 Maximum millage rates for the 2008-2009 fiscal  
6 year.--

7 (1) In the 2008-2009 fiscal year, a county, municipal  
8 service taxing units of that county, and special districts  
9 dependent to that county; a municipality and special districts  
10 dependent to that municipality; and an independent special  
11 district may levy a maximum millage that is determined as  
12 follows:

13 (a) The maximum millage rate shall be the rolled-back rate  
14 calculated pursuant to s. 200.065 and adjusted for growth in per  
15 capita Florida personal income, except that:

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16       1. Ad valorem tax revenue levied in the 2007-2008 fiscal  
17 year, as used in the calculation of the rolled-back rate, shall  
18 be reduced by any tax revenue resulting from a millage rate  
19 approved by a super majority vote of the governing board of the  
20 taxing authority in excess of the maximum rate that could have  
21 been levied by a majority vote as provided in s. 200.185; and

22       2. The taxable value within the jurisdiction of each  
23 taxing authority, as used in the calculation of the rolled-back  
24 rate, shall be increased by the amount necessary to offset any  
25 reduction in taxable value occurring as a result of the  
26 amendments to the State Constitution contained in SJR 4B or HJR  
27 3B revising the homestead tax exemption and providing an  
28 exemption from ad valorem taxation for tangible personal  
29 property. The maximum millage rate applicable to a county  
30 authorized to levy a county public hospital surtax under s.  
31 212.055 shall exclude the revenues required to be contributed to  
32 the county public general hospital for the purposes of making  
33 the maximum millage rate calculation, but shall be added back to  
34 the maximum millage rate allowed after the roll back has been  
35 applied.

36       a. A rate of not more than 110 percent of the rolled-back  
37 rate based on the previous year's maximum millage rate, adjusted  
38 for growth in per capita Florida personal income, may be adopted  
39 if approved by a two-thirds vote of the governing body of the  
40 county, municipality, or independent district; or

41       b. A rate in excess of 110 percent may be adopted if  
42 approved by a unanimous vote of the governing body of the

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43 county, municipality, or independent district or if the rate is  
44 approved by a referendum.

45 (b) If approved by a two-thirds vote of the governing  
46 body, a rate may be levied in excess of the rate calculated  
47 pursuant to paragraph (a) if the excess is not more than 67  
48 percent of the difference between the rolled-back rate  
49 calculated pursuant to s. 200.065, and the rate calculated in  
50 paragraph (a).

51 (c) A rate may be levied in excess of the millage rate  
52 allowed in paragraph (b) if the rate is approved by a unanimous  
53 vote of the governing body or if approved by a referendum of the  
54 voters.

55 (2) Any county or municipality that is in violation of  
56 this section shall forfeit the distribution of the local  
57 government half-cent sales tax revenues during the 12 months  
58 following a determination of noncompliance by the Department of  
59 Revenue, subject to the conditions provided in ss. 200.065 and  
60 218.63.

61 (3) The millage rate of a county or municipality,  
62 municipal service taxing unit of that county, and any special  
63 district dependent to that county or municipality may exceed in  
64 any year the maximum millage rate calculated pursuant to this  
65 section if the total county ad valorem taxes levied or total  
66 municipal ad valorem taxes levied, as defined in s. 200.001, do  
67 not exceed the maximum total county ad valorem taxes levied or  
68 maximum total municipal ad valorem taxes levied, as defined in  
69 s. 200.001, respectively. Total taxes levied may exceed the  
70 maximum calculated pursuant to this section as a result of an

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71 increase in taxable value above that certified in s. 200.065(1)  
72 if such increase is less than the percentage amounts contained  
73 in s. 200.065(6); however, if such increase in taxable value  
74 exceeds the percentage amounts contained in s. 200.065(6),  
75 millage rates subject to this section must be reduced so that  
76 total taxes levied do not exceed the maximum. Any unit of  
77 government operating under a home rule charter adopted pursuant  
78 to ss. 10, 11, and 24, Art. VIII of the State Constitution of  
79 1885, as preserved by s. 6(e), Art. VIII of the State  
80 Constitution of 1968, which is granted the authority in the  
81 State Constitution to exercise all the powers conferred now or  
82 hereafter by general law upon municipalities and which exercises  
83 such powers in the unincorporated area shall be recognized as a  
84 municipality under this section.

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87 ===== T I T L E A M E N D M E N T =====

88       Between lines 143 and 144, insert:

89 providing an exception for calculating the rolled-back rate for  
90 certain counties; providing that certain units of government are  
91 recognized as municipalities;