

Bill No. SB 2-B

Barcode 152814

CHAMBER ACTION

Senate

House

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Senator Webster moved the following **substitute for amendment**
(313492):

Senate Amendment (with title amendment)

On page 20, line 17, through
page 26, line 4, delete those lines

and insert:

(2)(a) The maximum millage rate that a county, a
municipal service taxing unit of that county, or a special
district dependent to that county may levy by a majority vote
of the governing body for the 2007-2008 fiscal year shall be
determined as follows:

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

2. For any county not included in subparagraph 1. for
which the compound annual growth in total county ad valorem

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1 taxes levied, as defined in s. 200.001, per capita from fiscal
 2 year 2001-2002 to fiscal year 2006-2007 was no more than 7
 3 percent, or, notwithstanding subparagraphs 3., 4., and 5., any
 4 county that is a county of special financial concern not
 5 included in subparagraph 1., 97 percent of the rolled-back
 6 rate, as calculated under s. 200.065;

7 3. For any county for which the compound annual growth
 8 in total county ad valorem taxes levied, as defined in s.
 9 200.001, per capita from fiscal year 2001-2002 to fiscal year
 10 2006-2007 was greater than 7 percent but no more than 9
 11 percent, 95 percent of the rolled-back rate, as calculated
 12 under s. 200.065;

13 4. For any county for which the compound annual growth
 14 in total county ad valorem taxes levied, as defined in s.
 15 200.001, per capita from fiscal year 2001-2002 to fiscal year
 16 2006-2007 was greater than 9 percent but no more than 11
 17 percent, 93 percent of the rolled-back rate, as calculated
 18 under s. 200.065;

19 5. For any county for which the compound annual growth
 20 in total county ad valorem taxes levied, as defined in s.
 21 200.001, per capita from fiscal year 2001-2002 to fiscal year
 22 2006-2007 was greater than 11 percent, 91 percent of the
 23 rolled-back rate, as calculated under s. 200.065; or

24 6. For a county authorized to levy a county public
 25 hospital surtax under s. 212.055, the maximum millage rate
 26 shall exclude the revenues required to be contributed to the
 27 county public general hospital for the purposes of making the
 28 maximum millage rate calculation, but shall be added back to
 29 the maximum millage rate allowed after the applicable
 30 percentage of the rolled-back rate as provided in
 31 subparagraphs 1. through 5. has been applied.

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

3 1. The rolled-back rate, as calculated under s.
4 200.065, if approved by a two-thirds vote of the governing
5 body of the county or special district dependent thereto; or

6 2. The nonvoted millage rate that was levied in the
7 2006-2007 fiscal year, if approved by a unanimous vote of the
8 governing body of the county or special district dependent
9 thereto.

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

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

17 1. For any municipality for which the compound annual
18 growth in total municipal ad valorem taxes levied, as defined
19 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
20 year 2006-2007 was no more than 6 percent, or, for a
21 municipality that first levied ad valorem taxes in the
22 2002-2003 fiscal year, 100 percent of the rolled-back rate, as
23 calculated under s. 200.065;

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

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1 3. For any municipality for which the compound annual
 2 growth in total municipal ad valorem taxes levied, as defined
 3 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
 4 year 2006-2007 was greater than 7.5 percent but no more than
 5 10.5 percent, 95 percent of the rolled-back rate, as
 6 calculated under s. 200.065;

7 4. For any municipality for which the compound annual
 8 growth in total municipal ad valorem taxes levied, as defined
 9 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
 10 year 2006-2007 was greater than 10.5 percent but no more than
 11 12.4 percent, 93 percent of the rolled-back rate, as
 12 calculated under s. 200.065; or

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

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

20 1. The rolled-back rate, as calculated under s.
 21 200.065, if approved by a two-thirds vote of the governing
 22 body of the municipality or special district dependent
 23 thereto; or

24 2. The nonvoted millage rate that was levied in the
 25 2006-2007 fiscal year, if approved by a unanimous vote of the
 26 governing body of the municipality or special district
 27 dependent thereto.

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

31 (4) The maximum millage rate that an independent

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1 special district may levy by a majority vote of the governing
2 body for the 2007-2008 fiscal year is 97 percent of the
3 rolled-back rate, as calculated under s. 200.065.

4 (a) The maximum millage rate specified in this
5 subsection may be increased to the rolled-back rate if
6 approved by a two-thirds vote of the governing body of the
7 independent special district.

8 (b) The maximum millage rate specified in this
9 subsection may be increased to the nonvoted millage rate that
10 was levied in the 2006-2007 fiscal year, if approved by a
11 unanimous vote of the governing body of the independent
12 special district.

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

16 (5) In the 2008-2009 fiscal year, a county, municipal
17 service taxing units of that county, and special districts
18 dependent to that county; a municipality and special districts
19 dependent to that municipality; and an independent special
20 district may levy a maximum millage determined as follows:

21 (a) The maximum millage rate that may be levied shall
22 be the rolled-back rate calculated pursuant to s. 200.065 and
23 adjusted for growth in per capita Florida personal income,
24 except that ad valorem tax revenue levied in the 2007-2008
25 fiscal year shall be reduced by any tax revenue resulting from
26 a millage rate approved by a super majority vote of the
27 governing board of the taxing authority in excess of the
28 maximum rate that could have been levied by a majority vote as
29 provided in this section. For a county authorized to levy a
30 county public hospital surtax under s. 212.055, the maximum
31 millage rate shall exclude the revenues required to be

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1 contributed to the county public general hospital for the
 2 purposes of making the maximum millage rate calculation, but
 3 shall be added back to the maximum millage rate allowed after
 4 the applicable percentage of the rolled-back rate as provided
 5 in subparagraphs (2)1. through 5. has been applied.

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

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

13 (6) Any county or municipality that is in violation of
 14 this section shall forfeit the distribution of the local
 15 government half-cent sales tax revenues during the 12 months
 16 following a determination of noncompliance by the Department
 17 of Revenue, subject to the conditions provided in ss. 200.065
 18 and 218.63.

19 (7) On or before July 13, 2007, the executive director
 20 of the Department of Revenue, after consultation with the
 21 Revenue Estimating Conference, shall determine and publish on
 22 the Department of Revenue's website and in the next available
 23 issue of the Florida Administrative Weekly the compound annual
 24 growth rate in per capita property tax levies for each county
 25 and municipality, exclusive of voted levies, calculated from
 26 fiscal year 2001-2002 through fiscal year 2006-2007, based on
 27 the April 1 official population estimates of 2001 and 2006,
 28 respectively, for each jurisdiction pursuant to s. 186.901,
 29 exclusive of inmate and patient populations. The determination
 30 and publication made pursuant to this subsection is not
 31 subject to the provisions of chapter 120.

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1 (8) The millage rate of a county or municipality,
2 municipal service taxing unit of that county, and any special
3 district dependent to that county or municipality may exceed
4 in any year the maximum millage rate calculated pursuant to
5 this section if the total county ad valorem taxes levied or
6 total municipal ad valorem taxes levied, as defined in s.
7 200.001, do not exceed the maximum total county ad valorem
8 taxes levied or maximum total municipal ad valorem taxes
9 levied, as defined in s. 200.001, respectively. Voted millage,
10 as defined in s. 200.001, and taxes levied by a municipality
11 or independent special district that has levied ad valorem
12 taxes for less than 5 years are not subject to the limitation
13 on millage rates provided by this section. Total taxes levied
14 may exceed the maximum calculated pursuant to this section as
15 a result of an increase in taxable value above that certified
16 in s. 200.065(1) if such increase is less than the percentage
17 amounts contained in s. 200.065(6); however, if such increase
18 in taxable value exceeds the percentage amounts contained in
19 s. 200.065(6), millage rates subject to this section must be
20 reduced so that total taxes levied do not exceed the maximum.
21 Any unit of government operating under a home rule charter
22 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
23 Constitution of 1885, as preserved by s. 6(e), Art. VIII of
24 the State Constitution of 1968, which is granted the authority
25 in the State Constitution to exercise all the powers conferred
26 now or hereafter by general law upon municipalities and which
27 exercises such powers in the unincorporated area shall be
28 recognized as a municipality under this section.

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

2 And the title is amended as follows:

3 On page 2, line 26, after the semicolon,

4

5 insert:

6 providing an exception for calculating the

7 rolled-back rate for certain counties;

8 providing that certain units of government are

9 recognized as municipalities;

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