

Bill No. SB 2-B

Barcode 372622

CHAMBER ACTION

Senate

House

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

.  
. .  
. .  
. .  
. .  
. .

Floor: WD/2R  
06/14/2007 02:21 PM

Senator Atwater moved the following amendment:

**Senate Amendment (with title amendment)**

On page 20, line 17, through  
page 25, line 17, delete those lines

and insert:

(2)(a) Except as provided in subsection (4), the maximum millage rate that a county, 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 taxes levied, as defined in s. 200.001, per capita from fiscal

Bill No. SB 2-B

Barcode 372622

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

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

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

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

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

25           1. The rolled-back rate, as calculated under s.  
 26 200.065, if approved by a two-thirds vote of the governing  
 27 body of the county or special district dependent thereto; or

28           2. The nonvoted millage rate that was levied in the  
 29 2006-2007 fiscal year, if approved by a unanimous vote of the  
 30 governing body of the county or special district dependent  
 31 thereto.

Bill No. SB 2-B

Barcode 372622

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

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

8           1. For any municipality for which the compound annual  
9 growth in total municipal ad valorem taxes levied, as defined  
10 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal  
11 year 2006-2007 was no more than 6 percent, or, for a  
12 municipality that first levied ad valorem taxes in the  
13 2002-2003 fiscal year, 100 percent of the rolled-back rate, as  
14 calculated under s. 200.065;

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

23           3. For any municipality for which the compound annual  
24 growth in total municipal ad valorem taxes levied, as defined  
25 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal  
26 year 2006-2007 was greater than 7.5 percent but no more than  
27 10.5 percent, 95 percent of the rolled-back rate, as  
28 calculated under s. 200.065;

29           4. For any municipality for which the compound annual  
30 growth in total municipal ad valorem taxes levied, as defined  
31 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal

Bill No. SB 2-B

Barcode 372622

1 year 2006-2007 was greater than 10.5 percent but no more than  
2 12.4 percent, 93 percent of the rolled-back rate, as  
3 calculated under s. 200.065; or

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

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

11 1. The rolled-back rate, as calculated under s.  
12 200.065, if approved by a two-thirds vote of the governing  
13 body of the municipality or special district dependent  
14 thereto; or

15 2. The nonvoted millage rate that was levied in the  
16 2006-2007 fiscal year, if approved by a unanimous vote of the  
17 governing body of the municipality or special district  
18 dependent thereto.

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

22 (4) The maximum millage rate that an independent  
23 special district or a municipal service taxing unit formed to  
24 provide emergency medical or fire rescue services may levy by  
25 a majority vote of the governing body for the 2007-2008 fiscal  
26 year is 97 percent of the rolled-back rate, as calculated  
27 under s. 200.065. The property taxes levied from fiscal year  
28 2001-2002 to fiscal year 2006-2007 for a municipal service  
29 taxing unit formed to provide emergency medical or fire rescue  
30 services shall not be included in the total county ad valorem  
31 taxes levied for the purpose of calculating the millage rate

Barcode 372622

1 of a county pursuant to subsection (2).

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

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

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.

30 (b) A rate of not more than 110 percent of the rate in  
31 paragraph (a) may be levied if approved by a two-thirds vote

Barcode 372622

1 of the governing body.

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

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

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

27 (8) The millage rate of a county or municipality,  
28 municipal service taxing unit of that county, except a  
29 municipal service taxing unit formed to provide emergency  
30 medical or fire rescue services, and any special

31

Bill No. SB 2-B

Barcode 372622

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 exceptions;

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