

Bill No. SB 2-B

Barcode 524824

CHAMBER ACTION

Senate

House

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Comm: WD
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The Committee on Finance and Tax (Atwater) recommended 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

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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; or

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.

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

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

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

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1 thereto.

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

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

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

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

24 3. 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 7.5 percent but no more than
28 10.5 percent, 95 percent of the rolled-back rate, as
29 calculated under s. 200.065;

30 4. For any municipality for which the compound annual
31 growth in total municipal ad valorem taxes levied, as defined

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1 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
 2 year 2006-2007 was greater than 10.5 percent but no more than
 3 12.4 percent, 93 percent of the rolled-back rate, as
 4 calculated under s. 200.065; or

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

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

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

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

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

23 (4) The maximum millage rate that an independent
 24 special district or a municipal service taxing unit formed to
 25 provide emergency medical or fire rescue services may levy by
 26 a majority vote of the governing body for the 2007-2008 fiscal
 27 year is 97 percent of the rolled-back rate, as calculated
 28 under s. 200.065.

29 (a) The maximum millage rate specified in this
 30 subsection may be increased to the rolled-back rate if
 31 approved by a two-thirds vote of the governing body of the

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1 independent special district or municipal service taxing unit
2 formed to provide emergency medical or fire rescue services.

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

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

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

17 (a) The maximum millage rate that may be levied shall
18 be the rolled-back rate calculated pursuant to s. 200.065 and
19 adjusted for growth in per capita Florida personal income,
20 except that ad valorem tax revenue levied in the 2007-2008
21 fiscal year shall be reduced by any tax revenue resulting from
22 a millage rate approved by a super majority vote of the
23 governing board of the taxing authority in excess of the
24 maximum rate that could have been levied by a majority vote as
25 provided in this section.

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

29 (c) A rate in excess of the millage rate allowed in
30 paragraph (b) may be levied if approved by a unanimous vote of
31 the governing body or if approved by a referendum of the

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1 voters.

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

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

23 (8) The millage rate of a county or municipality,
24 municipal service taxing unit of that county, except a
25 municipal service taxing unit formed to provide emergency
26 medical or fire rescue services, and any special

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

30 And the title is amended as follows:

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

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1 insert:

2 providing exceptions;

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