

Bill No. SB 2-B

Barcode 660636

CHAMBER ACTION

Senate

House

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Senator Haridopolos moved the following amendment:

Senate Amendment

On page 14, line 29, through page 16, line 27, delete those lines

and insert:

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. 200.185, or s. 200.186 because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(3) and this subsection. If the executive director of the Department of Revenue determines that any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. 200.185, or s. 200.186, the Department of Revenue and the county or

Bill No. SB 2-B

Barcode 660636

1 municipality, dependent special district of such county or
2 municipality, or municipal service taxing unit of such county
3 shall follow the procedures set forth in this paragraph or
4 paragraph (e). During the pendency of any procedure under
5 paragraph (e) or any administrative or judicial action to
6 challenge any action taken under this subsection, the tax
7 collector shall hold in escrow any revenues collected by the
8 noncomplying county or municipality, dependent special
9 district of such county or municipality, or municipal service
10 taxing unit of such county in excess of the amount allowed by
11 subsection (5), s. 200.185, or s. 200.186, as determined by
12 the executive director. Such revenues shall be held in escrow
13 until the process required by paragraph (e) is completed and
14 approved by the department. The department shall direct the
15 tax collector to so hold such funds. If the county or
16 municipality, dependent special district of such county or
17 municipality, or municipal service taxing unit of such county
18 remedies the noncompliance, any moneys collected in excess of
19 the new levy or in excess of the amount allowed by subsection
20 (5), s. 200.185, or s. 200.186 shall be held in reserve until
21 the subsequent fiscal year and shall then be used to reduce ad
22 valorem taxes otherwise necessary. If the county or
23 municipality, dependent special district of such county or
24 municipality, or municipal service taxing unit of such county
25 does not remedy the noncompliance, the provisions of s. 218.63
26 shall apply.

27 (e) The following procedures shall be followed when
28 the executive director notifies any county or municipality,
29 dependent special district of such county or municipality, or
30 municipal service taxing unit of such county that he or she
31 has determined that such taxing authority is in violation of

Bill No. SB 2-B

Barcode 660636

1 subsection (5), s. 200.185, or s. 200.186:

2 1. Within 30 days after the deadline for certification
3 of compliance required by s. 200.068, the executive director
4 shall notify any such county or municipality, dependent
5 special district of such county or municipality, or municipal
6 service taxing unit of such county of his or her determination
7 regarding subsection (5), s. 200.185, or s. 200.186 and that
8 such taxing authority is subject to subparagraph 2.

9 2. Any taxing authority so noticed by the executive
10 director shall repeat the hearing and notice process required
11 by paragraph (2)(d), except that:

12 a. The advertisement shall appear within 15 days after
13 notice from the executive director.

14 b. The advertisement, in addition to meeting the
15 requirements of subsection (3), must contain the following
16 statement in boldfaced type immediately after the heading:

17 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing
18 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
19 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND
20 NOTICE.

21 c. The millage newly adopted at such hearing shall not
22 be forwarded to the tax collector or property appraiser and
23 may not exceed the rate previously adopted or the amount
24 allowed by subsection (5), s. 200.185, or s. 200.186. Each
25 taxing authority provided notice pursuant to this paragraph
26 shall recertify compliance with this chapter as provided in s.
27 200.065 within 15 days after the adoption of a millage at such
28 hearing.

29 d. The determination of the executive director shall
30 be superseded if the executive director determines that the
31 county or municipality, dependent special district of such

Bill No. SB 2-B

Barcode 660636

1 county or municipality, or municipal service taxing unit of
2 such county has remedied the noncompliance. Such noncompliance
3 shall be determined to be remedied if any such taxing
4 authority provided notice by the executive director pursuant
5 to this paragraph adopt a new millage that does not exceed the
6 maximum millage allowed for such taxing authority under
7 paragraph (5)(a), s. 200.185(1)-(5), or s. 200.186(1), or if
8 any such county or municipality, dependent special district
9 of such county or municipality, or municipal service taxing
10 unit of such county adopts a lower millage sufficient to
11 reduce the total taxes levied such that total taxes levied do
12 not exceed the maximum as provided in paragraph (5)(b), s.
13 200.185(8), or s. 200.186(3).

14 e. If any such county or municipality, dependent
15 special district of such county or municipality, or municipal
16 service taxing unit of such county has not remedied the
17 noncompliance or recertified compliance with this chapter as
18 provided in this paragraph, and the executive director
19 determines that the noncompliance has not been remedied or
20 compliance has not been recertified, the county or
21 municipality shall forfeit the distribution of local
22 government half-cent sales tax revenues during the 12 months
23 following a determination of noncompliance by the Department
24 of Revenue as described in s. 218.63(2) and (3) and this
25 subsection.

26 f. The determination of the executive director is not
27 subject to chapter 120.

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