

Bill No. SB 2-B

Barcode 844504

CHAMBER ACTION

Senate

House

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Comm: WD
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The Committee on Finance and Tax (Deutch) recommended the following amendment:

Senate Amendment (with title amendment)

On page 12, line 12, through
page 13, line 21, delete those lines

and insert:

(5) Beginning in the 2009-2010 fiscal year and in each year thereafter:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality other than a dependent fire or library district, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for growth in per capita Florida personal income, unless a higher rate is adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 shall exclude

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1 the revenues required to be contributed to the county public
 2 general hospital for the purposes of making the maximum
 3 millage rate calculation, but shall be added back to the
 4 maximum millage rate allowed after the roll back has been
 5 applied. A higher rate may be adopted only under the following
 6 conditions:

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

13 2. A rate in excess of 110 percent may be adopted if
 14 approved by a unanimous vote of the governing body of the
 15 county, municipality, or independent district or if the rate
 16 is approved by a referendum.

17 (b) The millage rate of a county or municipality,
 18 municipal service taxing unit of that county, and any special
 19 district dependent to that county or municipality may exceed
 20 the maximum millage rate calculated pursuant to this
 21 subsection if the total county ad valorem taxes levied or
 22 total municipal ad valorem taxes levied do not exceed the
 23 maximum total county ad valorem taxes levied or maximum total
 24 municipal ad valorem taxes levied respectively. Voted millage
 25 and taxes levied by a municipality or independent special
 26 district that has levied ad valorem taxes for less than 5
 27 years are not subject to this limitation. Total taxes levied
 28 may exceed the maximum calculated pursuant to subsection (6)
 29 as a result of an increase in taxable value above that
 30 certified in subsection (1) if such increase is less than the
 31 percentage amounts contained in subsection (6); however, if

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1 such increase in taxable value exceeds the percentage amounts
 2 contained in this subsection, millage rates subject to
 3 subsection (6), s. 200.185, or s. 200.186 must be reduced so
 4 that total taxes levied do not exceed the maximum.

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 6 For any unit of government operating under a home rule charter
 7 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 8 Constitution of 1885, as preserved by s. 6(e), Art. VIII of
 9 the State Constitution of 1968, which is granted the authority
 10 in the State Constitution to exercise all the powers conferred
 11 now or hereafter by general law upon municipalities and which
 12 exercises such powers in the unincorporated area shall be
 13 recognized as a municipality under this subsection.

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

17 And the title is amended as follows:

18 On page 1, line 15, after the semicolon

20 insert:

21 providing an exception for calculating the
 22 rolled-back rate for certain counties;
 23 recognizing that certain governmental units are
 24 municipalities;

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