

Bill No. SB 2-B

Barcode 972484

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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3	Floor: 14/AD/2R
4	06/14/2007 02:17 PM
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11 Senator Webster moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 On page 54, line 10, through

15 page 56, line 8, delete those lines

16
17 and insert:

18 Section 28. Section 200.186, Florida Statutes, is
19 created to read:

20 200.186 Maximum millage rates for the 2008-2009 fiscal
21 year.--

22 (1) In the 2008-2009 fiscal year, a county, municipal
 23 service taxing units of that county, and special districts
 24 dependent to that county; a municipality and special districts
 25 dependent to that municipality; and an independent special
 26 district may levy a maximum millage that is determined as
 27 follows:

28 (a) The maximum millage rate shall be the rolled-back
 29 rate calculated pursuant to s. 200.065 and adjusted for growth
 30 in per capita Florida personal income, except that:

31 1. Ad valorem tax revenue levied in the 2007-2008

Bill No. SB 2-B

Barcode 972484

1 fiscal year, as used in the calculation of the rolled-back
 2 rate, shall be reduced by any tax revenue resulting from a
 3 millage rate approved by a super majority vote of the
 4 governing board of the taxing authority in excess of the
 5 maximum rate that could have been levied by a majority vote as
 6 provided in s. 200.185; and

7 2. The taxable value within the jurisdiction of each
 8 taxing authority, as used in the calculation of the
 9 rolled-back rate, shall be increased by the amount necessary
 10 to offset any reduction in taxable value occurring as a result
 11 of the amendments to the State Constitution contained in SJR
 12 4B or HJR 3B revising the homestead tax exemption and
 13 providing an exemption from ad valorem taxation for tangible
 14 personal property. The maximum millage rate applicable to a
 15 county authorized to levy a county public hospital surtax
 16 under s. 212.055 shall exclude the revenues required to be
 17 contributed to the county public general hospital for the
 18 purposes of making the maximum millage rate calculation, but
 19 shall be added back to the maximum millage rate allowed after
 20 the roll back has been applied.

21 a. A rate of not more than 110 percent of the
 22 rolled-back rate based on the previous year's maximum millage
 23 rate, adjusted for growth in per capita Florida personal
 24 income, may be adopted if approved by a two-thirds vote of the
 25 governing body of the county, municipality, or independent
 26 district; or

27 b. A rate in excess of 110 percent may be adopted if
 28 approved by a unanimous vote of the governing body of the
 29 county, municipality, or independent district or if the rate
 30 is approved by a referendum.

31 (b) If approved by a two-thirds vote of the governing

Bill No. SB 2-B

Barcode 972484

1 body, a rate may be levied in excess of the rate calculated
 2 pursuant to paragraph (a) if the excess is not more than 67
 3 percent of the difference between the rolled-back rate
 4 calculated pursuant to s. 200.065, and the rate calculated in
 5 paragraph (a).

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

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

16 (3) The millage rate of a county or municipality,
 17 municipal service taxing unit of that county, and any special
 18 district dependent to that county or municipality may exceed
 19 in any year the maximum millage rate calculated pursuant to
 20 this section if the total county ad valorem taxes levied or
 21 total municipal ad valorem taxes levied, as defined in s.
 22 200.001, do not exceed the maximum total county ad valorem
 23 taxes levied or maximum total municipal ad valorem taxes
 24 levied, as defined in s. 200.001, respectively. Total taxes
 25 levied may exceed the maximum calculated pursuant to this
 26 section as a result of an increase in taxable value above that
 27 certified in s. 200.065(1) if such increase is less than the
 28 percentage amounts contained in s. 200.065(6); however, if
 29 such increase in taxable value exceeds the percentage amounts
 30 contained in s. 200.065(6), millage rates subject to this
 31 section must be reduced so that total taxes levied do not

Bill No. SB 2-B

Barcode 972484

1 exceed the maximum. Any unit of government operating under a
 2 home rule charter adopted pursuant to ss. 10, 11, and 24, Art.
 3 VIII of the State Constitution of 1885, as preserved by s.
 4 6(e), Art. VIII of the State Constitution of 1968, which is
 5 granted the authority in the State Constitution to exercise
 6 all the powers conferred now or hereafter by general law upon
 7 municipalities and which exercises such powers in the
 8 unincorporated area shall be recognized as a municipality
 9 under this section.

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

13 And the title is amended as follows:

14 On page 6, line 24, after the semicolon,

15

16 insert:

17 providing an exception for calculating the

18 rolled-back rate for certain counties;

19 providing that certain units of government are

20 recognized as municipalities;

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