Bill No. <u>SB 2-B</u>

	CHAMBER ACTION Senate House
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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	<u>follows:</u>
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
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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	<u>district; or</u>
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
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1pursuant to paragraph (a) if the excess is not more than 673percent of the difference between the rolled-back rate4calculated pursuant to s. 200.065, and the rate calculated in5paragraph (a).6(c) A rate may be levied in excess of the millage rate7allowed in paragraph (b) if the rate is approved by a8unanimous vote of the governing body or if approved by a9referendum of the voters.10(2) Any county or municipality that is in violation of11this section shall forfeit the distribution of the local12government half-cent sales tax revenues during the l2 months13following a determination of noncompliance by the Department14of Revenue, subject to the conditions provided in ss. 200.06515and 218.63.16(3) The millage rate of a county or municipality17municipal service taxing unit of that county, and any special18district dependent to that county or municipality may exceed19in any year the maximum millage rate calculated pursuant to12bolo0,001, do not exceed the maximum total county ad valorem13taxes levied or maximum total municipal ad valorem taxes14levied, as defined in s. 200.001, respectively. Total taxes15section as a result of an increase in taxable value above that16certified in s. 200.065(1) if such increase is less than the17percentage amounts contained in s. 200.065(6); however, if18such increase in taxable value exceeds the percentage amounts <th>1</th> <th>body, a rate may be levied in excess of the rate calculated</th>	1	body, a rate may be levied in excess of the rate calculated
acalculated pursuant to s. 200.065, and the rate calculated in9paragraph (a).6(c) A rate may be levied in excess of the millage rate7allowed in paragraph (b) if the rate is approved by a9referendum of the yoters.10(2) Any county or municipality that is in violation of11this section shall forfeit the distribution of the local12government half-cent sales tax revenues during the 12 months13following a determination of noncompliance by the Department14of Revenue, subject to the conditions provided in ss. 200.06515and 218.63.16(3) The millage rate of a county or municipality,17municipal service taxing unit of that county, and any special18district dependent to that county or municipality may exceed19in any year the maximum millage rate calculated pursuant to20this section if the total county ad valorem taxes levied or21total municipal ad valorem taxes levied, as defined in s.22200.001, do not exceed the maximum total county ad valorem23taxes levied or maximum total municipal ad valorem taxes24levied, as defined in s. 200.001, respectively. Total taxes25levied may exceed the maximum calculated pursuant to this26section as a result of an increase in taxable value above that27certified in s. 200.065(1) if such increase is less than the28percentage amounts contained in s. 200.065(6); however, if29such increase in taxable value exceeds the percentage amounts <td>2</td> <td>pursuant to paragraph (a) if the excess is not more than 67</td>	2	pursuant to paragraph (a) if the excess is not more than 67
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7allowed in paragraph (b) if the rate is approved by a9unanimous vote of the governing body or if approved by a9referendum of the voters.10(2) Any county or municipality that is in violation of11this section shall forfeit the distribution of the local12government half-cent sales tax revenues during the 12 months13following a determination of noncompliance by the Department14of Revenue, subject to the conditions provided in ss. 200.06515and 218.63.16(3) The millage rate of a county or municipality,17municipal service taxing unit of that county, and any special18district dependent to that county or municipality may exceed19in any year the maximum millage rate calculated pursuant to20this section if the total county ad valorem taxes levied or21total municipal ad valorem taxes levied, as defined in s.22200.001, do not exceed the maximum total county ad valorem23taxes levied or maximum calculated pursuant to this26levied, as defined in s. 200.001, respectively. Total taxes27levied may exceed the maximum calculated pursuant to this28section as a result of an increase in taxable value above that29certified in s. 200.065(1) if such increase is less than the29such increase in taxable value exceeds the percentage amounts30contained in s. 200.065(6), millage rates subject to this31section must be reduced so that total taxes levied do not32a <td>5</td> <td>paragraph (a).</td>	5	paragraph (a).
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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	22	200.001, do not exceed the maximum total county ad valorem
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29 <u>such increase in taxable value exceeds the percentage amounts</u> 30 <u>contained in s. 200.065(6), millage rates subject to this</u> 31 <u>section must be reduced so that total taxes levied do not</u> 3	27	certified in s. 200.065(1) if such increase is less than the
30 <u>contained in s. 200.065(6)</u> , millage rates subject to this 31 <u>section must be reduced so that total taxes levied do not</u> 3	28	percentage amounts contained in s. 200.065(6); however, if
31 <u>section must be reduced so that total taxes levied do not</u> 3	29	such increase in taxable value exceeds the percentage amounts
3	30	contained in s. 200.065(6), millage rates subject to this
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Florida Senate - 2007 Bill No. <u>SB 2-B</u> SENATOR AMENDMENT

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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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11	
12	====== TITLE AMENDMENT=========
13	And the title is amended as follows:
14	On page 6, line 24, after the semicolon,
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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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