

A bill to be entitled

An act relating to property taxes; amending s. 200.185, F.S.; changing the time a municipality must have been in a state of financial emergency to be considered a municipality of special financial concern; declaring certain municipalities to be in violation of certain maximum millage limitation provisions under certain circumstances; specifying certain requirements and procedures for such municipalities and the Department of Revenue; requiring certain noncomplying municipalities to forfeit local government half-cent sales tax distributions under certain circumstances; providing for retroactive operation; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (b) of subsection (1) of section 200.185, Florida Statutes, is amended to read:

200.185 Maximum millage rates for the 2007-2008 and 2008-2009 fiscal years.--

(1) As used in this section, the term:

(b) "Municipality of special financial concern" means a municipality within a county of special financial concern or a municipality that has been at any time since June 30, 2002, ~~2001~~ in a state of financial emergency pursuant to s. 218.503.

Section 2. A municipality that, as a result of the application of the amendment to s. 200.185(1)(b), Florida Statutes, made by section 1, is no longer considered a

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29 municipality of special financial concern under s. 200.185,
30 Florida Statutes, and that has adopted a millage rate in excess
31 of the maximum millage rate applicable to the municipality
32 pursuant to s. 200.185(3)(a), Florida Statutes, regardless of
33 the vote by which the millage was adopted, is hereby deemed to
34 have violated the provisions of s. 200.185, Florida Statutes.
35 The Department of Revenue shall notify any municipality deemed
36 to be in violation of s. 200.185, Florida Statutes, as soon as
37 possible and the department and the municipality shall follow
38 the procedures set forth in s. 200.065(13)(d) and (e), Florida
39 Statutes, to remedy the violation. A municipality subject to the
40 provisions of this section that fails to comply with the
41 provisions of s. 200.065(13)(d) and (e), Florida Statutes, and
42 s. 200.185(3), Florida Statutes, shall forfeit the distribution
43 of local government half-cent sales tax revenues under s.
44 218.61, Florida Statutes, during the 12 months following a
45 determination of noncompliance by the Department of Revenue as
46 provided in s. 200.065(13)(e), Florida Statutes.

47 Section 3. This act shall take effect upon becoming a law
48 and shall operate retroactively to June 21, 2007.