

By Senator Diaz de la Portilla

36-442-08

See HB

1                                   A bill to be entitled

2           An act relating to property taxes; amending s.

3           200.185, F.S.; changing the time a municipality

4           must have been in a state of financial

5           emergency to be considered a municipality of

6           special financial concern; declaring certain

7           municipalities to be in violation of certain

8           maximum millage limitation provisions under

9           certain circumstances; specifying certain

10          requirements and procedures for such

11          municipalities and the Department of Revenue;

12          requiring certain noncomplying municipalities

13          to forfeit local government half-cent sales tax

14          distributions under certain circumstances;

15          providing for retroactive operation; providing

16          an effective date.

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

20           Section 1. Paragraph (b) of subsection (1) of section

21 200.185, Florida Statutes, is amended to read:

22           200.185 Maximum millage rates for the 2007-2008 and

23 2008-2009 fiscal years.--

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

25           (b) "Municipality of special financial concern" means

26 a municipality within a county of special financial concern or

27 a municipality that has been at any time since June 30, 2002,

28 ~~2001~~ in a state of financial emergency pursuant to s. 218.503.

29           Section 2. A municipality that, as a result of the

30 application of the amendment to s. 200.185(1)(b), Florida

31 Statutes, made by section 1, is no longer considered a

1 municipality of special financial concern under s. 200.185,  
2 Florida Statutes, and that has adopted a millage rate in  
3 excess of the maximum millage rate applicable to the  
4 municipality pursuant to s. 200.185(3)(a), Florida Statutes,  
5 regardless of the vote by which the millage was adopted, is  
6 hereby deemed to have violated the provisions of s. 200.185,  
7 Florida Statutes. The Department of Revenue shall notify any  
8 municipality deemed to be in violation of s. 200.185, Florida  
9 Statutes, as soon as possible and the department and the  
10 municipality shall follow the procedures set forth in s.  
11 200.065(13)(d) and (e), Florida Statutes, to remedy the  
12 violation. A municipality subject to the provisions of this  
13 section that fails to comply with the provisions of s.  
14 200.065(13)(d) and (e), Florida Statutes, and s. 200.185(3),  
15 Florida Statutes, shall forfeit the distribution of local  
16 government half-cent sales tax revenues under s. 218.61,  
17 Florida Statutes, during the 12 months following a  
18 determination of noncompliance by the Department of Revenue as  
19 provided in s. 200.065(13)(e), Florida Statutes.

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