Florida Senate - 2008

Bill No. CS/CS/HB 1399, 2nd Eng.



|                                                              | CHAMBER ACTION      |                  |
|--------------------------------------------------------------|---------------------|------------------|
| Senate                                                       | •                   | House            |
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| Senator Alexander moved the following amendment to amendment |                     |                  |
| (844108):                                                    |                     |                  |
| Senate Amendment (with title amendment)                      |                     |                  |
| Between line(s) 36 an                                        | nd 37,              |                  |
| insert:                                                      |                     |                  |
| Section 3. Subsection                                        | on (1) of section 2 | 212.055, Florida |

Statutes, is amended to read:

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212.055 Discretionary sales surtaxes; legislative intent; 10 authorization and use of proceeds. -- It is the legislative intent 11 that any authorization for imposition of a discretionary sales 12 13 surtax shall be published in the Florida Statutes as a subsection 14 of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; 15 the rate or rates which may be imposed; the maximum length of 16 time the surtax may be imposed, if any; the procedure which must 17

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be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

22

(1) CHARTER COUNTY TRANSPORTATION TRANSIT SYSTEM SURTAX.--

(a) Each charter county <u>that has</u> which adopted a charter prior to January 1, 1984, and each county the government of which is consolidated with that of one or more municipalities, may levy a discretionary sales surtax, subject to approval by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

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(b) The rate shall be up to 1 percent.

30 (c) The proposal to adopt a discretionary sales surtax as 31 provided in this subsection and to create a trust fund within the 32 county accounts shall be placed on the ballot in accordance with 33 law at a time to be set at the discretion of the governing body.

34 (d) Proceeds from the surtax shall be applied to as many or 35 as few of the uses enumerated below in whatever combination the 36 county commission deems appropriate:

37 1. Deposited by the county in the trust fund and shall be 38 used for the purposes of development, construction, equipment, 39 maintenance, operation, supportive services, including a 40 countywide bus system, and related costs of a fixed guideway 41 rapid transit system;

2. Remitted by the governing body of the county to an expressway, transit, or transportation authority created by law to be used, at the discretion of such authority, for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the payment of principal and interest on existing

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48 bonds issued for the construction of such roads or bridges, and, 49 upon approval by the county commission, such proceeds may be 50 pledged for bonds issued to refinance existing bonds or new bonds 51 issued for the construction of such roads or bridges;

3. Used by the charter county for the development, 52 53 construction, operation, and maintenance of roads and bridges in 54 the county; for the expansion, operation, and maintenance of bus 55 and fixed guideway systems; and for the payment of principal and 56 interest on bonds issued for the construction of fixed guideway 57 rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the governing body of the county for 58 59 bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, 60 61 bus systems, roads, or bridges and no more than 25 percent used for nontransit uses; and 62

63 4. Used by the charter county for the planning, 64 development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, 65 66 expansion, operation, and maintenance of bus and fixed guideway 67 systems; and for the payment of principal and interest on bonds issued for the construction of fixed quideway rapid transit 68 69 systems, bus systems, roads, or bridges; and such proceeds may be pledged by the governing body of the county for bonds issued to 70 refinance existing bonds or new bonds issued for the construction 71 72 of such fixed guideway rapid transit systems, bus systems, roads, 73 or bridges. Pursuant to an interlocal agreement entered into pursuant to chapter 163, the governing body of the charter county 74 75 may distribute proceeds from the tax to a municipality, or an 76 expressway or transportation authority created by law to be 77 expended for the purpose authorized by this paragraph.

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| 0 And the title is amended as follows:                      |  |  |
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| sales                                                       |  |  |
| 5 surtaxes; renaming a surtax; expanding the eligibility to |  |  |
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