

1                   A bill to be entitled  
2           An act relating to discretionary surtax on documents;  
3           amending s. 3, ch. 83-220, Laws of Florida, as amended;  
4           extending a future repeal date of provisions authorizing  
5           counties to levy a discretionary surtax on documents;  
6           amending s. 125.0167, F.S.; limiting the percentage of  
7           surtax revenues that may be used for administrative costs;  
8           specifying a minimum amount of surtax revenues to be used  
9           for housing for certain low-income and moderate-income  
10          families; requiring an affirmative vote of a local  
11          government governing body to rehabilitate certain  
12          governmentally owned housing; requiring certain remaining  
13          revenues to be used for down payment assistance;  
14          authorizing certain counties to create by ordinance a  
15          housing choice assistance voucher program; providing  
16          definitions; providing eligibility requirements for such  
17          vouchers; authorizing purchasing employers to file for  
18          allocations for such vouchers; limiting allocations;  
19          requiring distribution of allocations to employees in the  
20          form of such vouchers; prohibiting use of allocations for  
21          such vouchers if not awarded within a time certain after  
22          certain documentary stamps taxes are collected; amending  
23          s. 201.031, F.S.; expanding requirements for counties  
24          levying the discretionary surtax to include housing plan,  
25          affordable housing element, and annual reporting  
26          requirements; requiring the Auditor General to conduct a  
27          biennial financial review of the discretionary surtax

28 |       program operated by counties; requiring a report;  
 29 |       providing an effective date.

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

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 33 |       Section 1. Section 3 of chapter 83-220, Laws of Florida,  
 34 | as amended by section 1 of chapter 84-270, Laws of Florida, and  
 35 | section 1 of chapter 89-252, Laws of Florida, is amended to  
 36 | read:

37 |       Section 3. Sections 1 and 2 of chapter 83-220, Laws of  
 38 | Florida, as amended by this act, are repealed effective October  
 39 | 1, 2031 ~~2011~~.

40 |       Section 2. Subsections (4), (5), (6), (7), and (8) are  
 41 | added to section 125.0167, Florida Statutes, to read:

42 |       125.0167 Discretionary surtax on documents; adoption;  
 43 | application of revenue.--

44 |       (4) No more than 10 percent of surtax revenues collected  
 45 | by the Department of Revenue and remitted to the county in any  
 46 | fiscal year may be used for administrative costs.

47 |       (5) No less than 50 percent of the revenues collected in  
 48 | the Housing Assistance Loan Trust Fund shall be used to finance  
 49 | construction, rehabilitation, or purchase of single-family  
 50 | housing for low-income and moderate-income families.

51 |       (6) Rehabilitation of housing owned by a recipient  
 52 | government shall only be authorized after an affirmative vote of  
 53 | the governing body that no other sources of funds are available.

54 (7) Any funds remaining after financing, construction,  
 55 rehabilitation, or purchase pursuant to subsections (5) and (6)  
 56 shall be used for down payment assistance.

57 (8) (a) The governing body of each county as defined in s.  
 58 125.011(1) may by county ordinance and pursuant to procedures  
 59 and requirements provided by such ordinance create a housing  
 60 choice assistance voucher program.

61 (b) For purposes of this subsection, the term:

62 1. "Housing choice assistance voucher" means the document  
 63 used to access assistance paid by the county from the  
 64 discretionary surtax balance in the Housing Assistance Trust  
 65 Fund to a prospective purchaser of a single-family residence  
 66 which must be the purchaser's homestead.

67 2. "Purchasing employer" means a business or business  
 68 entity that has acquired real property within the county and  
 69 paid the surtax due as a result of the acquisition of that  
 70 property pursuant to this section.

71 (c) Housing choice assistance vouchers shall be used for  
 72 down payment assistance:

73 1. For the purchase of a single-family residence within  
 74 the county.

75 2. By low-income or moderate-income persons who are:

76 a. Actively employed by the purchasing employer or by a  
 77 business entity directly affiliated with the purchasing  
 78 employer; and

79 b. Prequalified for a mortgage loan by a certified lending  
 80 institution.

81 (d) Upon payment of the discretionary surtax pursuant to

82 this section, the purchasing employer may file for an allocation  
 83 for housing choice assistance vouchers from the county in an  
 84 amount not to exceed 50 percent of the amount of the  
 85 discretionary surtax paid. The purchasing employer shall  
 86 distribute the allocation to employees in the form of housing  
 87 choice assistance vouchers pursuant to rules and procedures  
 88 established for the program.

89 (e) Any housing choice assistance voucher allocation not  
 90 distributed to employees and redeemed by an employee within 1  
 91 year after the date the discretionary surtax is paid may not be  
 92 used for housing choice assistance vouchers under this  
 93 subsection.

94 (f) Any housing assistance paid pursuant to the housing  
 95 choice assistance voucher program shall be included in the  
 96 calculation determining the percentage of discretionary surtax  
 97 funds used for homeownership purposes during the year in which  
 98 the surtax funds for such purposes are expended.

99 Section 3. Section 201.031, Florida Statutes, is amended  
 100 to read:

101 201.031 Discretionary surtax; administration and  
 102 collection; Housing Assistance Loan Trust Fund; reporting  
 103 requirements.--

104 (1) Each county, as defined by s. 125.011(1), may levy,  
 105 subject to the provisions of s. 125.0167, a discretionary surtax  
 106 on documents taxable under the provisions of s. 201.02, except  
 107 that there shall be no surtax on any document pursuant to which  
 108 the interest granted, assigned, transferred, or conveyed  
 109 involves only a single-family residence. The ~~Such~~ single-family

110 residence may be a condominium unit, a unit held through stock  
111 ownership or membership representing a proprietary interest in a  
112 corporation owning a fee or a leasehold initially in excess of  
113 98 years, or a detached dwelling.

114 (2) All provisions of chapter 201, except s. 201.15, ~~shall~~  
115 apply to the surtax. The Department of Revenue shall pay to the  
116 governing authority of the county which levies the surtax all  
117 taxes, penalties, and interest collected under this section less  
118 any costs of administration.

119 (3) Each county that ~~which~~ levies the surtax shall:

120 (a) Include in the financial report required under s.  
121 218.32 information showing the revenues and the expenses of the  
122 trust fund for the fiscal year.

123 (b) Adopt a housing plan every 3 years that includes  
124 provisions substantially similar to the plans required in s.  
125 420.9075(1).

126 (c) Have adopted an affordable housing element of its  
127 comprehensive land use plan that complies with s.  
128 163.3177(6)(f).

129 (d) Require by resolution that the staff or entity that  
130 has administrative authority for implementing the housing plan  
131 prepare and submit to the county's governing body an annual  
132 report substantially similar to the annual report required in s.  
133 420.9075(10).

134 (4) Every 2 years after the effective date of this act,  
135 the Auditor General shall conduct a financial review of the  
136 discretionary surtax program operated by counties under s.  
137 125.0167. The Auditor General shall provide a report of such

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138 | review to the President of the Senate and the Speaker of the  
139 | House of Representatives.

140 |       Section 4. This act shall take effect upon becoming a law.