

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 operational audit 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 38 Florida, as amended by this act, are repealed effective October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) (a) Notwithstanding the provisions of subsection (3),
 48 no less than 50 percent of the revenues collected in the Housing
 49 Assistance Loan Trust Fund shall be used to provide
 50 homeownership assistance for low-income and moderate-income
 51 families. At least 10 percent of the funds specified in this
 52 paragraph shall be used for down payment assistance.

53 (b) For purposes of this subsection, the term
 54 "homeownership assistance" means assisting low-income and
 55 moderate-income families in purchasing a home as their primary

56 residence, including, but not limited to, reducing the cost of
 57 the home with below-market construction financing, the amount of
 58 down payment and closing costs paid by the borrower, or the
 59 mortgage payment to an affordable amount for the purchaser or
 60 using any other financial assistance measure set forth in s.
 61 420.5088.

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

65 (7) (a) The governing body of each county as defined in s.
 66 125.011(1) may by county ordinance and pursuant to procedures
 67 and requirements provided by such ordinance create a housing
 68 choice assistance voucher program.

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

70 1. "Housing choice assistance voucher" means the document
 71 used to access assistance paid by the county from the
 72 discretionary surtax balance in the Housing Assistance Trust
 73 Fund to a prospective purchaser of a single-family residence
 74 which must be the purchaser's homestead.

75 2. "Purchasing employer" means a business or business
 76 entity that has acquired real property within the county and
 77 paid the surtax due as a result of the acquisition of that
 78 property pursuant to this section.

79 (c) Housing choice assistance vouchers shall be used for
 80 down payment assistance:

81 1. For the purchase of a single-family residence within
 82 the county.

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

84 a. Actively employed by the purchasing employer or by a
85 business entity directly affiliated with the purchasing
86 employer; and

87 b. Prequalified for a mortgage loan by a certified lending
88 institution.

89 (d) Upon payment of the discretionary surtax pursuant to
90 this section, the purchasing employer may file for an allocation
91 for housing choice assistance vouchers from the county in an
92 amount not to exceed 50 percent of the amount of the
93 discretionary surtax paid. The purchasing employer shall
94 distribute the allocation to employees in the form of housing
95 choice assistance vouchers pursuant to rules and procedures
96 established for the program.

97 (e) Any housing choice assistance voucher allocation not
98 distributed to employees and redeemed by an employee within 1
99 year after the date the discretionary surtax is paid may not be
100 used for housing choice assistance vouchers under this
101 subsection.

102 (f) Any housing assistance paid pursuant to the housing
103 choice assistance voucher program shall be included in the
104 calculation determining the percentage of discretionary surtax
105 funds used for homeownership purposes during the year in which
106 the surtax funds for such purposes are expended.

107 Section 3. Section 201.031, Florida Statutes, is amended
108 to read:

109 201.031 Discretionary surtax; administration and
110 collection; Housing Assistance Loan Trust Fund; reporting
111 requirements.--

112 (1) Each county, as defined by s. 125.011(1), may levy,
 113 subject to the provisions of s. 125.0167, a discretionary surtax
 114 on documents taxable under the provisions of s. 201.02, except
 115 that there shall be no surtax on any document pursuant to which
 116 the interest granted, assigned, transferred, or conveyed
 117 involves only a single-family residence. The ~~Such~~ single-family
 118 residence may be a condominium unit, a unit held through stock
 119 ownership or membership representing a proprietary interest in a
 120 corporation owning a fee or a leasehold initially in excess of
 121 98 years, or a detached dwelling.

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

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

128 (a) Include in the financial report required under s.
 129 218.32 information showing the revenues and the expenses of the
 130 trust fund for the fiscal year.

131 (b) Adopt a housing plan every 3 years that includes
 132 provisions substantially similar to the plans required in s.
 133 420.9075(1).

134 (c) Have adopted an affordable housing element of its
 135 comprehensive land use plan that complies with s.
 136 163.3177(6)(f).

137 (d) Require by resolution that the staff or entity that
 138 has administrative authority for implementing the housing plan
 139 prepare and submit to the county's governing body an annual

140 report substantially similar to the annual report required in s.
141 420.9075(10).

142 (4) Every 2 years after the effective date of this act,
143 the Auditor General shall conduct an operational audit as
144 defined in s. 11.45, Florida Statutes, of the discretionary
145 surtax program operated by counties under s. 125.0167. The
146 Auditor General shall provide a report of such audit to the
147 President of the Senate and the Speaker of the House of
148 Representatives.

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