

Bill No. SB 1492



249154

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
3/19/2008	.	
	.	
	.	

1 The Committee on Community Affairs (Hill) recommended the  
 2 following **amendment**:

3  
 4 **Senate Amendment (with title amendment)**

5  
 6 Delete everything after the enacting clause  
 7 and insert:

8  
 9 Section 1. Section 3 of chapter 83-220, Laws of Florida,  
 10 as amended by chapter 84-270, Laws of Florida, and section 1 of  
 11 chapter 89-252, Laws of Florida, is amended to read:

12 Section 3. Sections 1 and 2 of chapter 83-220, Laws of  
 13 Florida, as amended by this act, are repealed effective October  
 14 1, 2031 ~~October 1, 2011~~.

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15 Section 2. Section 201.031, Florida Statutes, is amended  
16 to read:

17 201.031 Discretionary surtax; administration and  
18 collection; Housing Assistance Loan Trust Fund; reporting  
19 requirements.--

20 (1) Each county, as defined by s. 125.011(1), may levy,  
21 subject to the provisions of s. 125.0167, a discretionary surtax  
22 on documents taxable under the provisions of s. 201.02, except  
23 that there shall be no surtax on any document pursuant to which  
24 the interest granted, assigned, transferred, or conveyed  
25 involves only a single-family residence. The ~~Such~~ single-family  
26 residence may be a condominium unit, a unit held through stock  
27 ownership or membership representing a proprietary interest in a  
28 corporation owning a fee or a leasehold initially in excess of  
29 98 years, or a detached dwelling.

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

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

36 (a) Include in the financial report required under s.  
37 218.32 information showing the revenues and the expenses of the  
38 trust fund for the fiscal year;

39 (b) Retain an independent outside auditor to conduct a  
40 financial audit of surtax revenues and expenditures annually,  
41 the cost of which may not be considered an administrative cost;



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42 (c) Adopt by resolution of its governing body, a housing  
43 plan every 3 years which includes provisions substantially  
44 similar to the plans required in s. 420.9075(1); and

45 (d) Require by resolution that the staff or entity that  
46 has administrative authority for implementing the housing plan  
47 prepare and submit to the county's governing body an annual  
48 report substantially similar to the annual report required in s.  
49 420.9075(10).

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

53 Section 3. This act shall take effect upon becoming a law.

54  
55 ===== T I T L E A M E N D M E N T =====

56 And the title is amended as follows:

57  
58 Delete everything before the enacting clause  
59 and insert:

60  
61 A bill to be entitled  
62 An act relating to a discretionary surtax; amending s. 3,  
63 ch. 83-220, Laws of Florida, as amended; extending the  
64 date of repeal of provisions authorizing counties to levy  
65 a discretionary surtax on documents; amending s. 201.031,  
66 F.S.; requiring each county that levies the discretionary  
67 surtax to prepare an annual financial report showing the  
68 revenues and the expenses of the trust fund for the fiscal  
69 year, to retain an independent outside auditor to conduct

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70 | a financial audit of surtax revenues and expenditures, to  
71 | adopt by resolution of its governing body a housing plan  
72 | every 3 years, and to require by resolution that the staff  
73 | or entity that has administrative authority for  
74 | implementing the housing plan to prepare and submit to the  
75 | county's governing body an annual report; limiting to a  
76 | maximum of 10 percent the portion of the surtax revenues  
77 | which may be used for administrative costs; providing an  
78 | effective date.