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CHAMBER ACTION

Senate

House

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Floor: 1/AD/2R
4/28/2008 4:43 PM

1 Senator Margolis moved the following **amendment**:

2
3 **Senate Amendment (with title amendment)**

4 Delete everything after the enacting clause
5 and insert:

6
7 Section 1. Section 3 of chapter 83-220, Laws of Florida, as
8 amended by section 1 of chapter 84-270, Laws of Florida, and
9 section 1 of chapter 89-252, Laws of Florida, is amended to read:

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11 Florida, as amended by this act, are repealed effective October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

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

15 125.0167 Discretionary surtax on documents; adoption;
16 application of revenue.--



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

20 (5) (a) Notwithstanding the provisions of subsection (3), no
21 less than 50 percent of the revenues collected in the Housing
22 Assistance Loan Trust Fund shall be used to provide homeownership
23 assistance for low-income and moderate-income families. At least
24 10 percent of the funds specified in this paragraph shall be used
25 for down payment assistance.

26 (b) For purposes of this subsection, the term
27 "homeownership assistance" means assisting low-income and
28 moderate-income families in purchasing a home as their primary
29 residence, including, but not limited to, reducing the cost of
30 the home with below-market construction financing, the amount of
31 down payment and closing costs paid by the borrower, or the
32 mortgage payment to an affordable amount for the purchaser or
33 using any other financial assistance measure set forth in s.
34 420.5088.

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

38 (7) (a) The governing body of each county as defined in s.
39 125.011(1) may by county ordinance and pursuant to procedures and
40 requirements provided by such ordinance create a housing choice
41 assistance voucher program.

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

43 1. "Housing choice assistance voucher" means the document
44 used to access assistance paid by the county from the
45 discretionary surtax balance in the Housing Assistance Trust Fund



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46 to a prospective purchaser of a single-family residence which
47 must be the purchaser's homestead.

48 2. "Purchasing employer" means a business or business
49 entity that has acquired real property within the county and paid
50 the surtax due as a result of the acquisition of that property
51 pursuant to this section.

52 (c) Housing choice assistance vouchers shall be used for
53 down payment assistance:

54 1. For the purchase of a single-family residence within the
55 county.

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

57 a. Actively employed by the purchasing employer or by a
58 business entity directly affiliated with the purchasing employer;
59 and

60 b. Prequalified for a mortgage loan by a certified lending
61 institution.

62 (d) Upon payment of the discretionary surtax pursuant to
63 this section, the purchasing employer may file for an allocation
64 for housing choice assistance vouchers from the county in an
65 amount not to exceed 50 percent of the amount of the
66 discretionary surtax paid. The purchasing employer shall
67 distribute the allocation to employees in the form of housing
68 choice assistance vouchers pursuant to rules and procedures
69 established for the program.

70 (e) Any housing choice assistance voucher allocation not
71 distributed to employees and redeemed by an employee within 1
72 year after the date the discretionary surtax is paid may not be
73 used for housing choice assistance vouchers under this
74 subsection.



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75 (f) Any housing assistance paid pursuant to the housing
76 choice assistance voucher program shall be included in the
77 calculation determining the percentage of discretionary surtax
78 funds used for homeownership purposes during the year in which
79 the surtax funds for such purposes are expended.

80 Section 3. Section 201.031, Florida Statutes, is amended to
81 read:

82 201.031 Discretionary surtax; administration and
83 collection; Housing Assistance Loan Trust Fund; reporting
84 requirements.--

85 (1) Each county, as defined by s. 125.011(1), may levy,
86 subject to the provisions of s. 125.0167, a discretionary surtax
87 on documents taxable under the provisions of s. 201.02, except
88 that there shall be no surtax on any document pursuant to which
89 the interest granted, assigned, transferred, or conveyed involves
90 only a single-family residence. The ~~Such~~ single-family residence
91 may be a condominium unit, a unit held through stock ownership or
92 membership representing a proprietary interest in a corporation
93 owning a fee or a leasehold initially in excess of 98 years, or a
94 detached dwelling.

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

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

101 (a) Include in the financial report required under s.
102 218.32 information showing the revenues and the expenses of the
103 trust fund for the fiscal year.



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104 (b) Adopt a housing plan every 3 years that includes
105 provisions substantially similar to the plans required in s.
106 420.9075(1).

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

109 (d) Require by resolution that the staff or entity that has
110 administrative authority for implementing the housing plan
111 prepare and submit to the county's governing body an annual
112 report substantially similar to the annual report required in s.
113 420.9075(10).

114 (4) Every 2 years after the effective date of this act, the
115 Auditor General shall conduct an operational audit as defined in
116 s. 11.45 of the discretionary surtax program operated by counties
117 under s. 125.0167. The Auditor General shall provide a report of
118 such audit to the President of the Senate and the Speaker of the
119 House of Representatives.

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

121
122 ===== T I T L E A M E N D M E N T =====

123 And the title is amended as follows:

124 Delete everything before the enacting clause
125 and insert:

126 A bill to be entitled
127 An act relating to discretionary surtax on documents;
128 amending s. 3, ch. 83-220, Laws of Florida, as amended;
129 extending a future repeal date of provisions authorizing
130 counties to levy a discretionary surtax on documents;
131 amending s. 125.0167, F.S.; limiting the percentage of
132 surtax revenues that may be used for administrative costs;
133 specifying a minimum amount of surtax revenues to be used



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134 | for housing for certain low-income and moderate-income
135 | families; requiring an affirmative vote of a local
136 | government governing body to rehabilitate certain
137 | governmentally owned housing; requiring certain remaining
138 | revenues to be used for down payment assistance;
139 | authorizing certain counties to create by ordinance a
140 | housing choice assistance voucher program; providing
141 | definitions; providing eligibility requirements for such
142 | vouchers; authorizing purchasing employers to file for
143 | allocations for such vouchers; limiting allocations;
144 | requiring distribution of allocations to employees in the
145 | form of such vouchers; prohibiting use of allocations for
146 | such vouchers if not awarded within a certain period after
147 | certain documentary stamps taxes are collected; amending
148 | s. 201.031, F.S.; expanding requirements for counties
149 | levying the discretionary surtax to include housing plan,
150 | affordable housing element, and annual reporting
151 | requirements; requiring the Auditor General to conduct a
152 | biennial operational audit of the discretionary surtax
153 | program operated by counties; requiring a report;
154 | providing an effective date.