

By the Committee on Community Affairs; and Senator Margolis

578-05419A-08

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1 A bill to be entitled

2 An act relating to a discretionary surtax; amending s. 3,
3 ch. 83-220, Laws of Florida, as amended; extending the
4 date of repeal of provisions authorizing counties to levy
5 a discretionary surtax on documents; amending s. 201.031,
6 F.S.; requiring each county that levies the discretionary
7 surtax to prepare an annual financial report showing the
8 revenues and the expenses of the trust fund for the fiscal
9 year, to retain an independent outside auditor to conduct
10 a financial audit of surtax revenues and expenditures, to
11 adopt by resolution of its governing body a housing plan
12 every 3 years, and to require by resolution that the staff
13 or entity that has administrative authority for
14 implementing the housing plan to prepare and submit to the
15 county's governing body an annual report; limiting to a
16 maximum of 10 percent the portion of the surtax revenues
17 which may be used for administrative costs; providing an
18 effective date.

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20 Be It Enacted by the Legislature of the State of Florida:

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22 Section 1. Section 3 of chapter 83-220, Laws of Florida, as
23 amended by chapter 84-270, Laws of Florida, and section 1 of
24 chapter 89-252, Laws of Florida, is amended to read:

25 Section 3. Sections 1 and 2 of chapter 83-220, Laws of
26 Florida, as amended by this act, are repealed effective October
27 1, 2031 ~~October 1, 2011~~.

28 Section 2. Section 201.031, Florida Statutes, is amended to
29 read:

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30 201.031 Discretionary surtax; administration and
31 collection; Housing Assistance Loan Trust Fund; reporting
32 requirements.--

33 (1) Each county, as defined by s. 125.011(1), may levy,
34 subject to the provisions of s. 125.0167, a discretionary surtax
35 on documents taxable under the provisions of s. 201.02, except
36 that there shall be no surtax on any document pursuant to which
37 the interest granted, assigned, transferred, or conveyed involves
38 only a single-family residence. The ~~Such~~ single-family residence
39 may be a condominium unit, a unit held through stock ownership or
40 membership representing a proprietary interest in a corporation
41 owning a fee or a leasehold initially in excess of 98 years, or a
42 detached dwelling.

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

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

49 (a) Include in the financial report required under s.
50 218.32 information showing the revenues and the expenses of the
51 trust fund for the fiscal year;

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

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

58 (d) Require by resolution that the staff or entity that has

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59 administrative authority for implementing the housing plan
60 prepare and submit to the county's governing body an annual
61 report substantially similar to the annual report required in s.
62 420.9075(10).

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

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