



147852

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: FAV	.	
4/3/2008	.	
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1 The Committee on Community Affairs (Geller) recommended the  
 2 following ~~substitute for amendment (779390)~~:

**Senate Amendment (with title amendment)**

5 Delete everything after the enacting clause  
6 and insert:

7 Section 1. Subsection (8) is added to section 212.055,  
8 Florida Statutes, to read:

9 212.055 Discretionary sales surtaxes; legislative intent;  
 10 authorization and use of proceeds.--It is the legislative intent  
 11 that any authorization for imposition of a discretionary sales  
 12 surtax shall be published in the Florida Statutes as a subsection  
 13 of this section, irrespective of the duration of the levy. Each  
 14 enactment shall specify the types of counties authorized to levy;  
 15 the rate or rates which may be imposed; the maximum length of  
 16 time the surtax may be imposed, if any; the procedure which must  
 17 be followed to secure voter approval, if required; the purpose



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18 | for which the proceeds may be expended; and such other  
19 | requirements as the Legislature may provide. Taxable transactions  
20 | and administrative procedures shall be as provided in s. 212.054.

21 | (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.--

22 | (a) If the governing authority of a county provides  
23 | emergency fire rescue services to municipalities within the  
24 | county which do not possess adequate facilities and personnel,  
25 | employs more personnel and receives more call volume than any  
26 | other provider in the county, and funds emergency fire rescue  
27 | services through the imposition of ad valorem taxes, the  
28 | governing authority may levy by ordinance a discretionary sales  
29 | surtax of 1 percent for emergency fire rescue services and  
30 | facilities as provided in this subsection. For purposes of this  
31 | subsection, emergency fire services include, but are not limited  
32 | to, the prevention and extinguishment of fires; protection and  
33 | saving of life and property from fires or natural or intentional  
34 | acts or disasters; enforcement of municipal, county, or state  
35 | fire prevention codes and any law pertaining to the prevention  
36 | and control of fires; and the provision of prehospital emergency  
37 | medical treatment within a majority of the geographic extent of  
38 | the county, including all unincorporated areas. The governing  
39 | authority of such county shall designate the regional service  
40 | provider for emergency fire rescue services within the county if  
41 | a surtax is authorized pursuant to this subsection.

42 | (b) Upon the adoption of the ordinance, the levy of the  
43 | surtax shall be placed on the ballot by the governing authority  
44 | of the county enacting the ordinance and shall take effect if  
45 | approved by a majority of the electors of the county voting in  
46 | the referendum. The referendum statement shall briefly describe



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47 the purpose and uses of the surtax and conform to the  
48 requirements of s. 101.161.

49 (c) Pursuant to s. 212.054(4), the proceeds of the  
50 discretionary sales surtax collected under this subsection, less  
51 the cost of administration, shall be distributed to the regional  
52 service provider. The regional service provider shall distribute  
53 the appropriate portions of the proceeds to the municipalities  
54 and independent special districts pursuant to an interlocal  
55 agreement between the county governing authority and the  
56 governing bodies of the municipalities or independent special  
57 district. The interlocal agreement shall indicate the amount of  
58 the proceeds from the surtax to be distributed to the  
59 municipality or independent special district based on the actual  
60 amounts collected from the municipality or independent special  
61 district. Additionally, the interlocal agreement shall specify at  
62 a minimum that:

63 1. The municipality or independent special district shall  
64 provide a level of service within its jurisdiction which is  
65 equivalent to or better than the level of service provided within  
66 the area served by the regional service provider.

67 2.a. The municipality or independent special district  
68 shall provide personnel levels for a facility or pieces of  
69 equipment maintained or operated equal to the personnel levels or  
70 equipment maintained by the regional service provider; or

71 b. The municipality or independent special district shall  
72 agree that the regional service provider is entitled to payment  
73 from the municipal or district share of the surtax proceeds for  
74 any personnel, equipment, or other costs incurred by the regional  
75 service provider to maintain the specified level of service or



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76 adequate personnel within the municipality or special district  
77 service area.

78 (d) Upon the surtax taking effect and the initiation of  
79 collections, the regional service provider shall reduce the ad  
80 valorem tax levy for fire rescue services in its next and  
81 subsequent budgets by the estimated amount of revenue provided by  
82 the surtax. A municipality or special district entering into an  
83 interlocal agreement with a regional service provider shall  
84 reduce the ad valorem tax levy for fire rescue services in its  
85 next and subsequent budgets by the estimated amount of revenue  
86 provided by the surtax.

87 (e) Municipalities and independent special districts not  
88 entering into an interlocal agreement are not entitled to receive  
89 a portion of the proceeds of this surtax.

90 Section 2. This act shall take effect July 1, 2008.

91  
92 ===== T I T L E A M E N D M E N T =====

93 And the title is amended as follows:

94 Delete everything before the enacting clause  
95 and insert:

96 A bill to be entitled  
97 An act relating to discretionary sales surtax; amending s.  
98 212.055, F.S.; authorizing certain counties to levy, by  
99 ordinance, a surtax for emergency fire rescue services and  
100 facilities under certain circumstances; requiring a  
101 referendum; providing for a referendum statement;  
102 providing for distribution of surtax proceeds; providing  
103 distribution requirements; providing for interlocal  
104 agreements; providing requirements for such agreements;  
105 providing requirements for reducing ad valorem tax levies



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106 | for fire rescue services; providing additional  
107 | requirements for distribution of proceeds from the surtax;  
108 | providing that certain municipalities and independent  
109 | special districts are not eligible to receive proceeds  
110 | from the surtax; providing an effective date.