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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RS	.	
4/3/2008	.	
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1 The Committee on Community Affairs (Geller) recommended the  
 2 following **amendment**:

**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) Upon meeting the condition specified in paragraph (c),  
23 the governing authority of a county providing emergency fire  
24 rescue services may authorize, by ordinance, the levy of a  
25 discretionary sales surtax of 1 percent as provided in this  
26 subsection for emergency fire rescue services and facilities.

27 (b) The ordinance shall be effective if approved by a  
28 majority of the electors of the county voting in the referendum.  
29 The ballot title and summary shall briefly describe the purposes  
30 and uses of the surtax and conform to the requirements of s.  
31 101.161.

32 (c) As a condition precedent to holding the referendum  
33 authorized by this subsection, the county shall enter into an  
34 interlocal agreement with the governing body of the municipality  
35 or municipalities representing a majority of the population of  
36 the incorporated area of the county. Such interlocal agreement  
37 shall include provisions for improving coordination and  
38 efficiencies in service delivery and specify the duration of the  
39 surtax.

40 1. The interlocal agreement shall specify a distribution  
41 formula for dividing the entire proceeds of the surtax among  
42 county government and all municipalities and independent special  
43 fire districts within the county. Alternatively, the interlocal  
44 agreement may provide for the proceeds to be distributed in  
45 accordance with subparagraph 2.

46 2. If the interlocal agreement does not specify a  
47 distribution formula, the proceeds of the surtax shall be



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48 distributed among the county government and all municipalities  
 49 and independent special fire districts within the county based on  
 50 the fire rescue services and facilities expenditures of each for  
 51 the immediately preceding 5 fiscal years, as a proportion of the  
 52 total of such expenditures for each entity.

53 (d) Upon the surtax taking effect and the initiation of  
 54 collections, the county shall reduce the ad valorem tax levy in  
 55 its next and subsequent budgets by the estimated amount of  
 56 revenue to the county provided by the surtax. A municipality or  
 57 independent special fire district shall reduce the ad valorem tax  
 58 levy in its next and subsequent budgets by the estimated amount  
 59 of revenue provided to that municipality or special district by  
 60 the surtax.

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

62 ===== T I T L E A M E N D M E N T =====

63 And the title is amended as follows:

64 Delete everything before the enacting clause  
 65 and insert:

66 A bill to be entitled  
 67 An act relating to discretionary sales surtaxes;  
 68 amending s. 212.055, F.S.; authorizing certain counties  
 69 to levy by ordinance a surtax for emergency fire rescue  
 70 services and facilities under certain circumstances;  
 71 requiring a description of the purpose and use of a  
 72 surtax by ballot title and summary; requiring that  
 73 counties enter into certain interlocal agreements as a  
 74 condition precedent to holding the referendum;  
 75 requiring that such agreements contain certain  
 76 provisions; providing for the distribution of proceeds  
 77 form the surtax; providing requirements for reducing ad



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78 | valorem tax levies for fire rescue services; providing  
79 | additional surtax proceeds distribution requirements;  
80 | providing an effective date.