

By Senator Fasano

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1 A bill to be entitled

2 An act relating to discretionary sales surtaxes; amending
3 s. 212.055, F.S.; authorizing certain counties to levy by
4 ordinance a surtax for emergency fire rescue services and
5 facilities under certain circumstances; requiring a
6 referendum; providing for a referendum statement;
7 providing for distribution of surtax proceeds; providing
8 distribution requirements; providing for interlocal
9 agreements; providing agreement requirements; providing
10 requirements for reducing ad valorem tax levies for fire
11 rescue services; providing additional surtax proceeds
12 distribution requirements; providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.--It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a subsection
22 of this section, irrespective of the duration of the levy. Each
23 enactment shall specify the types of counties authorized to levy;
24 the rate or rates which may be imposed; the maximum length of
25 time the surtax may be imposed, if any; the procedure which must
26 be followed to secure voter approval, if required; the purpose
27 for which the proceeds may be expended; and such other
28 requirements as the Legislature may provide. Taxable transactions
29 and administrative procedures shall be as provided in s. 212.054.

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

31 (a) The governing authority of each county which provides
32 emergency fire rescue services within a majority of the
33 geographic extent of the county, including all unincorporated
34 areas, and provides such service to municipalities within the
35 county that do not possess adequate facilities and personnel,
36 employs more personnel and receives more call volume than any
37 other provider in the county, and funds emergency fire rescue
38 services through the imposition of ad valorem taxes may levy by
39 ordinance a discretionary sales surtax of 1 percent for emergency
40 fire rescue services and facilities as provided in this
41 subsection. The governing authority of such county shall be
42 designated as the regional service provider for emergency fire
43 rescue services within the county, provided the surtax is
44 authorized pursuant to this subsection.

45 (b) Upon the adoption of the ordinance, the levy of the
46 surtax shall be placed on the ballot by the governing authority
47 of the county that enacts the ordinance and shall take effect if
48 approved by a majority of the electors of the county voting in
49 the referendum. The referendum statement shall briefly describe
50 the purpose and uses of the surtax and conform to the
51 requirements of s. 101.161.

52 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
53 collected under this subsection shall be distributed to the
54 regional service provider, municipalities, and independent
55 special districts within which the surtax was collected pursuant
56 to the following provisions:

57 1. A municipality or independent special district that
58 provides emergency fire rescue services and intends to continue

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59 providing such services may receive a prorated share of the
60 surtax proceeds collected under this subsection based upon the
61 percentage of surtax revenues collected within their respective
62 jurisdictions as compared with total surtax collections in the
63 county, minus Department of Revenue administrative fees, provided
64 the municipality or special district enters into an interlocal
65 agreement with the regional service provider.

66 2. The interlocal agreement shall specify at a minimum
67 that:

68 a. The municipality or independent special district shall
69 provide a level of service equivalent or better within its
70 jurisdiction to the level of service provided within the area
71 served by the regional service provider.

72 b.(I) The municipality or independent special district
73 shall provide personnel levels for a facility or piece of
74 equipment maintained or operated equal to the personnel levels
75 maintained by the regional service provider; or

76 (II) The municipality or independent special district shall
77 agree that the regional service provider shall be entitled to
78 payment from the municipal or district share of the surtax
79 proceeds for any personnel, equipment, or other costs incurred by
80 the regional service provider to maintain the specified level of
81 service or adequate personnel within the municipality or special
82 district service area.

83 (d) Upon the surtax taking effect and initiation of
84 collections, the regional service provider shall reduce the ad
85 valorem tax levy for fire rescue services in its next and
86 subsequent budgets by the estimated amount of revenue provided by
87 the surtax. A municipality or special district that enters into

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88 an interlocal agreement with a regional service provider shall
89 reduce the ad valorem tax levy for fire rescue services in its
90 next and subsequent budgets by the estimated amount of revenue
91 provided by the surtax.

92 (e) The portion of the surtax that would have been
93 distributed to municipalities or independent special districts
94 that do not enter into an interlocal agreement with the regional
95 service provider shall be distributed to the regional service
96 provider and to municipalities and independent special districts
97 that enter into an interlocal agreement. Each such service
98 provider shall receive an amount equal to that service provider's
99 percentage of the total surtax proceeds distributed pursuant to
100 paragraph (c).

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