

By Senator Haridopolos

26-03450-08

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1 A bill to be entitled

2 An act relating to local government revenue sources;
3 requiring a super majority vote for actions by a local
4 government to levy new, increase existing, expand a base
5 or area subject to, or eliminate an exemption from taxes,
6 special assessments, non-ad valorem assessments, or impact
7 fees; requiring a super majority vote of electors voting
8 in referenda on laws taking the same actions; providing an
9 exception for certain emergencies; providing for
10 nonapplication to certain other revenue sources; providing
11 a definition; providing an effective date.

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

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15 Section 1. (1) Beginning July 1, 2008, and notwithstanding
16 any other general or special law, the governing board of a
17 county, municipality, school board, or special district may not
18 take the following actions unless the action is first approved by
19 at least a three-fifths vote, or a majority plus one, whichever
20 is greater, of the governing board's membership:

21 (a) Levy a new tax, special assessment, non-ad valorem
22 assessment, or impact fee;

23 (b) Increase the rate of an existing tax, special
24 assessment, non-ad valorem assessment, or impact fee;

25 (c) Expand a tax base or a geographic area subject to a
26 tax, special assessment, non-ad valorem assessment, or impact
27 fee; or

28 (d) Eliminate an exemption from a tax, special assessment,
29 non-ad valorem assessment, or impact fee.

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30 (2) If the governing board of a county, municipality,
31 school board, or special district takes action as required by
32 subsection (1), and the law otherwise requires approval by the
33 electors voting in a referendum, the action must be approved by
34 at least a three-fifths vote of electors voting in the
35 referendum.

36 (3) This section shall not apply to a tax, special
37 assessment, non-ad valorem assessment, or impact fee levied or
38 increased for the exclusive purpose of funding repair or
39 replacement of public infrastructure damaged in a natural or man-
40 made disaster that resulted in a declaration of emergency by the
41 Governor.

42 (4) This section shall not apply to ad valorem taxes, fees
43 other than impact fees, license fees, penalties, fines, or
44 charges for services.

45 (5) For purposes of this section, the term "non-ad valorem
46 assessment" has the same meaning as provided in s. 197.3632,
47 Florida Statutes.

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