

1 A bill to be entitled
 2 An act relating to the local government infrastructure
 3 surtax; amending s. 212.055, F.S.; redefining the term
 4 "infrastructure" to allow the proceeds of a local
 5 government infrastructure surtax to be used to purchase
 6 land for the construction of affordable or workforce
 7 housing units; providing an effective date.

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

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 11 Section 1. Paragraph (d) of subsection (2) of section
 12 212.055, Florida Statutes, is amended to read:

13 212.055 Discretionary sales surtaxes; legislative intent;
 14 authorization and use of proceeds.--It is the legislative intent
 15 that any authorization for imposition of a discretionary sales
 16 surtax shall be published in the Florida Statutes as a
 17 subsection of this section, irrespective of the duration of the
 18 levy. Each enactment shall specify the types of counties
 19 authorized to levy; the rate or rates which may be imposed; the
 20 maximum length of time the surtax may be imposed, if any; the
 21 procedure which must be followed to secure voter approval, if
 22 required; the purpose for which the proceeds may be expended;
 23 and such other requirements as the Legislature may provide.
 24 Taxable transactions and administrative procedures shall be as
 25 provided in s. 212.054.

26 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

27 (d)~~1-~~ The proceeds of the surtax authorized by this
 28 subsection and any accrued interest ~~accrued thereto~~ shall be

29 | expended by the school district, ~~or~~ within the county and
 30 | municipalities within the county, or, in the case of a
 31 | negotiated joint county agreement, within another county, to
 32 | finance, plan, and construct infrastructure; ~~and~~ to acquire land
 33 | for public recreation, ~~or~~ conservation, or protection of natural
 34 | resources; or ~~and~~ to finance the closure of county-owned or
 35 | municipally owned solid waste landfills that have been ~~are~~
 36 | ~~already~~ closed or are required to be closed ~~close~~ by order of
 37 | the Department of Environmental Protection. Any use of the ~~such~~
 38 | proceeds or interest for purposes of landfill closure before
 39 | ~~prior to~~ July 1, 1993, is ratified. ~~Neither~~ The proceeds and ~~nor~~
 40 | any interest may not ~~accrued thereto shall~~ be used for the
 41 | operational expenses of ~~any~~ infrastructure, except that a ~~any~~
 42 | county that has ~~with~~ a population of fewer ~~less~~ than 75,000 and
 43 | that is required to close a landfill ~~by order of the Department~~
 44 | ~~of Environmental Protection~~ may use the proceeds or ~~any~~ interest
 45 | ~~accrued thereto~~ for long-term maintenance costs associated with
 46 | landfill closure. Counties, as defined in s. 125.011 ~~s.~~
 47 | ~~125.011(1)~~, and charter counties may, in addition, use the
 48 | proceeds or ~~and any~~ interest ~~accrued thereto~~ to retire or
 49 | service indebtedness incurred for bonds issued before ~~prior to~~
 50 | July 1, 1987, for infrastructure purposes, and for bonds
 51 | subsequently issued to refund such bonds. Any use of the ~~such~~
 52 | proceeds or interest for purposes of retiring or servicing
 53 | indebtedness incurred for ~~such~~ refunding bonds before ~~prior to~~
 54 | July 1, 1999, is ratified.

55 | 1.2- For the purposes of this paragraph, the term
 56 | "infrastructure" means:

57 a. Any fixed capital expenditure or fixed capital outlay
58 associated with the construction, reconstruction, or improvement
59 of public facilities that have a life expectancy of 5 or more
60 years and any related land acquisition, land improvement,
61 design, and engineering costs ~~related thereto~~.

62 b. A fire department vehicle, an emergency medical service
63 vehicle, a sheriff's office vehicle, a police department
64 vehicle, or any other vehicle, and the ~~such~~ equipment necessary
65 to outfit the vehicle for its official use or equipment that has
66 a life expectancy of at least 5 years.

67 c. Any expenditure for the construction, lease, or
68 maintenance of, or provision of utilities or security for,
69 facilities, as defined in s. 29.008.

70 d. Any fixed capital expenditure or fixed capital outlay
71 associated with the improvement of private facilities that have
72 a life expectancy of 5 or more years and that the owner agrees
73 to make available for use on a temporary basis as needed by a
74 local government as a public emergency shelter or a staging area
75 for emergency response equipment during an emergency officially
76 declared by the state or by the local government under s.
77 252.38. Such improvements ~~under this sub-subparagraph~~ are
78 limited to those necessary to comply with current standards for
79 public emergency evacuation shelters. The owner must ~~shall~~ enter
80 into a written contract with the local government providing the
81 improvement funding to make the ~~such~~ private facility available
82 to the public for purposes of emergency shelter at no cost to
83 the local government for a minimum ~~period~~ of 10 years after
84 completion of the improvement, with the provision that the ~~such~~

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85 obligation will transfer to any subsequent owner until the end
86 of the minimum period.

87 e. Any land acquisition for a residential housing project
88 that provides affordable or workforce housing units, as
89 described in chapter 420, if the land is owned by a local
90 government or by a special district that enters into a written
91 agreement with the local government to provide such housing. The
92 local government or special district may enter into a ground
93 lease with a public or private person or entity for nominal or
94 other consideration for the construction of the residential
95 housing project on land acquired pursuant to this subsection.

96 ~~2.3-~~ Notwithstanding any other provision of this
97 subsection, a local government infrastructure discretionary
98 ~~sales~~ surtax imposed or extended after July 1, 1998, the
99 ~~effective date of this act~~ may allocate up to ~~provide for an~~
100 ~~amount not to exceed~~ 15 percent of the ~~local option sales~~ surtax
101 ~~proceeds to be allocated~~ for deposit in ~~to~~ a trust fund within
102 the county's accounts created for the purpose of funding
103 economic development projects having ~~of~~ a general public purpose
104 of improving ~~targeted to improve~~ local economies, including the
105 funding of operational costs and incentives related to ~~such~~
106 economic development. The ballot statement must indicate the
107 intention to make an allocation under the authority of this
108 subparagraph.

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