

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.

12  
 13   Be It Enacted by the Legislature of the State of Florida:

14  
 15           Section 1. (1) Beginning July 1, 2008, and  
 16           notwithstanding any other general or special law, the governing  
 17           board of a county, municipality, school board, or special  
 18           district may not take the following actions unless the action is  
 19           first approved by at least a three-fifths vote, or a majority  
 20           plus one, whichever is greater, of the governing board's  
 21           membership:

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

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

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

HB 715

2008

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

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

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

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

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

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