

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 ordnance 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.

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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
 22 subsection of this section, irrespective of the duration of the
 23 levy. Each enactment shall specify the types of counties
 24 authorized to levy; the rate or rates which may be imposed; the
 25 maximum length of time the surtax may be imposed, if any; the
 26 procedure which must be followed to secure voter approval, if
 27 required; the purpose for which the proceeds may be expended;
 28 and such other requirements as the Legislature may provide.

29 Taxable transactions and administrative procedures shall be as
 30 provided in s. 212.054.

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

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

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

54 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
 55 collected under this subsection shall be distributed to the
 56 regional service provider, municipalities, and independent

57 special districts within which the surtax was collected pursuant
58 to the following provisions:

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

68 2. The interlocal agreement shall specify at minimum that:

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

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

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

84 (d) Upon the surtax taking effect and initiation of

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85 collections, the regional service provider shall reduce the ad
86 valorem tax levy for fire rescue services in its next and
87 subsequent budgets by the estimated amount of revenue provided
88 by the surtax. A municipality or special district that enters
89 into an interlocal agreement with a regional service provider
90 shall reduce the ad valorem tax levy for fire rescue services in
91 its next and subsequent budgets by the estimated amount of
92 revenue provided by the surtax.

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

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