

By Senator Jones

13-02775-08

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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.

8  
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 subsection  
17   of this section, irrespective of the duration of the levy. Each  
18   enactment shall specify the types of counties authorized to levy;  
19   the rate or rates which may be imposed; the maximum length of  
20   time the surtax may be imposed, if any; the procedure which must  
21   be followed to secure voter approval, if required; the purpose  
22   for which the proceeds may be expended; and such other  
23   requirements as the Legislature may provide. Taxable transactions  
24   and administrative procedures shall be as provided in s. 212.054.

25           (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

26           (d)~~1~~. The proceeds of the surtax authorized by this  
27   subsection and any accrued interest ~~accrued thereto~~ shall be  
28   expended by the school district, ~~or~~ within the county and  
29   municipalities within the county, or, in the case of a negotiated

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

53 1.2. For the purposes of this paragraph, the term  
54 "infrastructure" means:

55 a. Any fixed capital expenditure or fixed capital outlay  
56 associated with the construction, reconstruction, or improvement  
57 of public facilities that have a life expectancy of 5 or more

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58 | years and any related land acquisition, land improvement, design,  
59 | and engineering costs ~~related thereto~~.

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

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

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

85 |       e. Any land acquisition for a residential housing project  
86 | that provides affordable or workforce housing units, as described

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

94 2.3. Notwithstanding any other provision of this  
95 subsection, a local government infrastructure ~~discretionary sales~~  
96 ~~surtax imposed or extended after July 1, 1998, the effective date~~  
97 ~~of this act~~ may allocate up to ~~provide for an amount not to~~  
98 ~~exceed~~ 15 percent of the ~~local option sales~~ surtax proceeds ~~to be~~  
99 ~~allocated~~ for deposit in ~~to~~ a trust fund within the county's  
100 accounts created for the purpose of funding economic development  
101 projects having ~~of~~ a general public purpose of improving ~~targeted~~  
102 ~~to improve~~ local economies, including the funding of operational  
103 costs and incentives related to ~~such~~ economic development. The  
104 ballot statement must indicate the intention to make an  
105 allocation under the authority of this subparagraph.

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