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LEGISLATIVE ACTION

Senate	.	House
Comm: TP	.	
03/26/2009	.	
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The Committee on Military Affairs and Domestic Security  
(Aronberg) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (8) is added to section 212.055,  
Florida Statutes, to read:

212.055 Discretionary sales surtaxes; legislative intent;  
authorization and use of proceeds.—It is the legislative intent  
that any authorization for imposition of a discretionary sales  
surtax shall be published in the Florida Statutes as a  
subsection of this section, irrespective of the duration of the



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12 levy. Each enactment shall specify the types of counties  
13 authorized to levy; the rate or rates which may be imposed; the  
14 maximum length of time the surtax may be imposed, if any; the  
15 procedure which must be followed to secure voter approval, if  
16 required; the purpose for which the proceeds may be expended;  
17 and such other requirements as the Legislature may provide.  
18 Taxable transactions and administrative procedures shall be as  
19 provided in s. 212.054.

20 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

21 (a) The governing authority of a county may, by ordinance,  
22 levy a discretionary sales surtax of up to 1 percent for  
23 emergency fire rescue services and facilities as provided in  
24 this subsection. As used in this subsection, the term "emergency  
25 fire rescue services" includes, but is not limited to, the  
26 preventing and extinguishing fires; protecting and saving life  
27 and property from fires or natural or intentional acts or  
28 disasters; enforcing municipal, county, or state fire prevention  
29 codes and laws pertaining to the prevention and control of  
30 fires; and providing prehospital emergency medical treatment.

31 (b) If a surtax is levied under this subsection, the  
32 governing authority of the county shall designate an Interlocal  
33 Agreement Facilitator for emergency fire rescue services within  
34 the county for emergency fire rescue services within the county.

35 (c) Upon the adoption of the ordinance, the levy of the  
36 surtax must be placed on the ballot by the governing authority  
37 of the county enacting the ordinance. The ordinance shall take  
38 effect if approved by a majority of the electors of the county  
39 voting in a referendum held for such purpose. The ballot for the  
40 referendum must conform to the requirements of s. 101.161. The



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41 interlocal agreement required under paragraph (e) is a condition  
42 precedent to holding the referendum.

43 (d) Pursuant to s. 212.054(4), the proceeds of the  
44 discretionary sales surtax collected under this subsection, less  
45 an administrative fee that may be retained by the Department of  
46 Revenue, shall be distributed by the county to the participating  
47 jurisdictions that have entered into an interlocal agreement  
48 with the county under this subsection. The county may also  
49 charge an administrative fee for receiving and distributing the  
50 surtax collected under this subsection which may not exceed 2  
51 percent of the surtax collected.

52 (e) The Interlocal Agreement Facilitator shall develop an  
53 interlocal agreement to be executed by the county governing  
54 authority and the participating jurisdictions, which are the  
55 governing bodies of municipalities, dependent special districts,  
56 independent special districts, or municipal service taxing units  
57 located within such county. The interlocal agreement shall only  
58 include a majority of the service providers in the county.

59 1. The interlocal agreement must specify that:

60 a. The amount of the surtax proceeds to be distributed by  
61 the county to each participating jurisdiction is based on the  
62 actual amounts collected within each participating jurisdiction  
63 as determined by the Department of Revenue's population  
64 allocations in accordance with s. 218.62; or

65 b. If a county has special fire control districts and  
66 rescue districts or a municipal service taxing unit within its  
67 boundary, the county shall distribute the surtax proceeds among  
68 the county and the participating municipalities or special fire  
69 control and rescue districts based on the proportion of each



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70 entity's expenditures of ad valorem taxes and non-ad valorem  
71 assessments for fire control and emergency rescue services in  
72 each of the immediately preceding 5 fiscal years to the total of  
73 such expenditures for all participating entities.

74 2. Each participating jurisdiction shall agree that if a  
75 participating jurisdiction is requested to provide personnel or  
76 equipment to any other service provider, on a long-term basis,  
77 the jurisdiction providing the service is entitled to payment  
78 from the requesting service provider from that provider's share  
79 of the surtax proceeds for all costs of such equipment or  
80 personnel.

81 (f) Upon the surtax taking effect and initiation of  
82 collections, a county and any participating jurisdiction  
83 entering into the interlocal agreement shall reduce the ad  
84 valorem tax levy and any non-ad valorem assessment for fire  
85 control and emergency rescue services in its next and subsequent  
86 budgets by the estimated amount of revenue provided by the  
87 surtax.

88 (g) Use of surtax proceeds authorized under this subsection  
89 does not relieve a local government from complying with the  
90 provisions of chapter 200 and any related provision of law that  
91 establishes millage caps or limits undesignated budget reserves  
92 and procedures for establishing rollback rates for ad valorem  
93 taxes and budget adoption. If surtax collections exceed  
94 projected collections in any fiscal year, any surplus  
95 distribution must be used to further reduce ad valorem taxes in  
96 the next fiscal year. These proceeds shall be applied as a  
97 rebate to the final millage, after the TRIM notice is completed  
98 in accordance with this provision.



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99           (h) Municipalities, special fire control and rescue  
100 districts, and contract service providers that do not enter into  
101 an interlocal agreement are not entitled to receive a portion of  
102 the proceeds of the surtax collected under this subsection.

103           (i) Sub-subparagraph (e)1.a. or subparagraph(e)2. do not  
104 apply if one or more of the participating jurisdictions are  
105 prohibited from providing the same level of service for  
106 prehospital emergency medical treatment within their boundaries  
107 as a result of a limitation on providing such services through  
108 an interlocal agreement with the county and one or more of the  
109 participating jurisdictions or any certificate of public  
110 convenience and necessity or its equivalent issued by the county  
111 is issued solely to a county department or dependent special  
112 districts of the county.

113           (j) Surtax collections shall be initiated on January 1 of  
114 the year following a successful referendum in order to coincide  
115 with s. 212.054(5).

116           Section 2. This act shall take effect July 1, 2009.

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118 ===== T I T L E   A M E N D M E N T =====

119 And the title is amended as follows:

120           Delete everything before the enacting clause  
121 and insert:

122                           A bill to be entitled  
123           An act relating to discretionary sales surtaxes;  
124           amending s. 212.055, F.S.; authorizing certain  
125           counties to levy by ordinance a discretionary sales  
126           surtax for emergency fire rescue services and  
127           facilities under certain circumstances; providing for



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128 the designation of an Interlocal Agreement  
129 Facilitator; requiring a referendum; providing for  
130 distribution of surtax proceeds; authorizing an  
131 administrative fee; providing for interlocal  
132 agreements; providing agreement requirements;  
133 requiring a reduction in the budget for ad valorem tax  
134 levies and non-ad valorem assessments for emergency  
135 fire rescue service by the amount of the estimated  
136 surtax; requiring any surplus surtax revenues to be  
137 used to further reduce ad valorem taxes; prohibiting  
138 entities not entering into an interlocal agreement  
139 from receiving a portion of surtax proceeds; providing  
140 an effective date.