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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/10/2009	.	
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The Committee on Community Affairs (Storms) 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) If the governing authority of a county funds emergency
22 fire rescue services through ad valorem taxes, the governing
23 authority may, by ordinance, levy a discretionary sales surtax
24 of up to 1 percent for emergency fire rescue services and
25 facilities as provided in this subsection. For purposes of this
26 subsection, emergency fire rescue services include, but are not
27 limited to, the prevention and extinguishment of fires;
28 protection and saving of life and property from fires or natural
29 or intentional acts or disasters; enforcement of municipal,
30 county, or state fire prevention codes and laws pertaining to
31 the prevention and control of fires; and the provision of
32 prehospital emergency medical treatment.

33 (b) If a surtax is authorized under this subsection, the
34 governing authority of the county shall designate a regional
35 service provider for emergency fire rescue services within the
36 county. The regional service provider must be the county or
37 another unit of local government that funds emergency fire
38 rescue services through ad valorem taxes, provides emergency
39 fire rescue services to municipalities within the county which
40 do not have adequate facilities and personnel, and employs more



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41 personnel and receives greater call volume than any other
42 provider in the county.

43 (c) Upon the adoption of the ordinance, the levy of the
44 surtax must be placed on the ballot by the governing authority
45 of the county enacting the ordinance and shall take effect if
46 approved by a majority of the electors of the county voting in a
47 referendum held for such purpose. The ballot for the referendum
48 must conform to the requirements of s. 101.161. The interlocal
49 agreement required under paragraph (e) is a condition precedent
50 to holding the referendum.

51 (d) Pursuant to s. 212.054(4), the proceeds of the
52 discretionary sales surtax collected under this subsection, less
53 an administrative fee that may be retained by the Department of
54 Revenue, shall be distributed by the county to the participating
55 jurisdictions that have entered into an interlocal agreement
56 with the county under this section. The county may also charge
57 an administrative fee for receiving and distributing the surtax
58 collected under this subsection which may not exceed 2 percent
59 of the surtax collected.

60 (e) The regional service provider shall develop an
61 interlocal agreement to be executed by the county governing
62 authority and the participating jurisdictions, which are the
63 governing bodies of municipalities, dependent special districts,
64 independent special districts, or municipal service taxing units
65 located within such county. Any county that has a population of
66 1 million or greater must enter into an interlocal agreement
67 with municipalities within the county representing more than 50
68 percent of the population served by municipal emergency fire
69 rescue service providers within the county.



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70 1. At a minimum, the interlocal agreement must specify
71 that:

72 a. The amount of the surtax proceeds to be distributed by
73 the county to each participating jurisdiction is based on the
74 actual amounts collected within each participating jurisdiction;
75 or

76 b. If a county has special fire control and rescue
77 districts within its boundaries, the county shall distribute the
78 surtax proceeds among the county and the participating
79 municipality or special fire control and rescue districts based
80 on the proportion of each entity's expenditure of ad valorem
81 taxes and non-ad valorem assessments for fire control and
82 emergency rescue services in each of the immediately preceding 5
83 fiscal years to the total of such expenditures for all entities.

84 2. Each participating jurisdiction shall provide a level of
85 service that is at least equal to the level of service provided
86 by the service providers within the area covering the majority
87 of the population of the county.

88 3. Each participating jurisdiction shall:

89 a. Provide personnel levels on pieces of equipment
90 maintained or operated that are at least equal to the personnel
91 levels on equipment maintained or operated by the service
92 providers within the area covering the majority of the
93 population of the county; or

94 b. Agree that the regional service provider is entitled to
95 payment from the jurisdiction's share of the surtax proceeds for
96 any personnel, equipment, or other costs incurred by the
97 regional service provider to maintain the specified level of
98 service or adequate personnel within the participating



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99 jurisdiction's service area on a long-term basis.

100 (f) Upon the surtax taking effect and initiation of
101 collections, a county and any participating jurisdiction
102 entering into the interlocal agreement shall reduce the ad
103 valorem tax levy and any non-ad valorem assessment for fire
104 control and emergency rescue services in its next and subsequent
105 budgets by the estimated amount of revenue provided by the
106 surtax.

107 (g) Use of surtax proceeds authorized under this subsection
108 does not relieve a local government from complying with the
109 provisions of chapter 200 and any related provisions of law that
110 establish millage caps, limits on undesignated budget reserves,
111 and procedures for establishing rollback rates for ad valorem
112 taxes and budget adoption. If surtax collections exceed
113 projected collections in any fiscal year, any surplus
114 distribution must be used to further reduce ad valorem taxes in
115 the next fiscal year.

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

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

121
122 ===== T I T L E A M E N D M E N T =====

123 And the title is amended as follows:

124 Delete everything before the enacting clause
125 and insert:

126 A bill to be entitled
127 An act relating to discretionary sales surtaxes;



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128 amending s. 212.055, F.S.; authorizing certain
129 counties to levy by ordinance a discretionary sales
130 surtax for emergency fire rescue services and
131 facilities under certain circumstances; providing for
132 the designation of a regional service provider;
133 requiring a referendum; providing for distribution of
134 surtax proceeds; authorizing an administrative fee;
135 providing for interlocal agreements; requiring an
136 agreement for certain municipalities; providing
137 agreement requirements; requiring participating
138 entities to provide a certain level of service and
139 personnel; requiring a reduction in the budget for ad
140 valorem tax levies and non-ad valorem assessments for
141 emergency fire rescue service by the amount of the
142 estimated surtax; requiring any surplus surtax
143 revenues to be used to further reduce ad valorem
144 taxes; prohibiting entities not entering into an
145 interlocal agreement from receiving a portion of
146 surtax proceeds; providing an effective date.