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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/06/2009	.	
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The Committee on Judiciary (Fasano) recommended the following:

1   **Senate Amendment (with title amendment)**

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5   Delete everything after the enacting clause

6 and insert:

7   Section 1. Subsection (8) is added to section 212.055,

8 Florida Statutes, to read:

9   212.055 Discretionary sales surtaxes; legislative intent;

10 authorization and use of proceeds.—It is the legislative intent

11 that any authorization for imposition of a discretionary sales

12 surtax shall be published in the Florida Statutes as a

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13 subsection of this section, irrespective of the duration of the
14 levy. Each enactment shall specify the types of counties
15 authorized to levy; the rate or rates which may be imposed; the
16 maximum length of time the surtax may be imposed, if any; the
17 procedure which must be followed to secure voter approval, if
18 required; the purpose for which the proceeds may be expended;
19 and such other requirements as the Legislature may provide.
20 Taxable transactions and administrative procedures shall be as
21 provided in s. 212.054.
22   (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—
23   (a) The governing authority of a county may, by ordinance,
24 levy a discretionary sales surtax of up to 1 percent for
25 emergency fire rescue services and facilities as provided in
26 this subsection. As used in this subsection, the term "emergency
27 fire rescue services" includes, but is not limited to, the
28 preventing and extinguishing fires; protecting and saving life
29 and property from fires or natural or intentional acts or
30 disasters; enforcing municipal, county, or state fire prevention
31 codes and laws pertaining to the prevention and control of
32 fires; and providing prehospital emergency medical treatment.
33   (b) Upon the adoption of the ordinance, the levy of the
34 surtax must be placed on the ballot by the governing authority
35 of the county enacting the ordinance. The ordinance will take
36 effect if approved by a majority of the electors of the county
37 voting in a referendum held for such purpose. The ballot for the
38 referendum must conform to the requirements of s. 101.161. The
39 interlocal agreement required under paragraph (d) is a condition
40 precedent to holding the referendum.
41   (c) Pursuant to s. 212.054(4), the proceeds of the

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42 discretionary sales surtax collected under this subsection, less
43 an administrative fee that may be retained by the Department of
44 Revenue, shall be distributed by the county to the participating
45 jurisdictions that have entered into an interlocal agreement
46 with the county under this subsection. The county may also
47 charge an administrative fee for receiving and distributing the
48 surtax in the amount of the actual costs incurred, not to exceed
49 2 percent of the surtax collected.
50   (d) The county governing authority must develop and execute
51 an interlocal agreement with participating jurisdictions, which
52 are the governing bodies of municipalities, dependent special
53 districts, independent special districts, or municipal service
54 taxing units that provide emergency fire and rescue services
55 within the county. The interlocal agreement must include a
56 majority of the service providers in the county.
57   1. The interlocal agreement shall only specify that:
58   a. The amount of the surtax proceeds to be distributed by
59 the county to each participating jurisdiction is based on the
60 actual amounts collected within each participating jurisdiction
61 as determined by the Department of Revenue's population
62 allocations in accordance with s. 218.62; or
63   b. If a county has special fire control districts and
64 rescue districts within its boundary, the county shall
65 distribute the surtax proceeds among the county and the
66 participating municipalities or special fire control and rescue
67 districts based on the proportion of each entity's expenditures
68 of ad valorem taxes and non-ad valorem assessments for fire
69 control and emergency rescue services in each of the immediately
70 preceding 5 fiscal years to the total of the expenditures for

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71 all participating entities.

72   2. Each participating jurisdiction shall agree that if a

73 participating jurisdiction is requested to provide personnel or

74 equipment to any other service provider, on a long-term basis

75 pursuant to an interlocal agreement, the jurisdiction providing

76 the service is entitled to payment from the requesting service

77 provider from that provider's share of the surtax proceeds for

78 all costs of the equipment or personnel.

79   (e) Upon the surtax taking effect and initiation of

80 collections, a county and any participating jurisdiction

81 entering into the interlocal agreement shall reduce the ad

82 valorem tax levy or any non-ad valorem assessment for fire

83 control and emergency rescue services in its next and subsequent

84 budgets by the estimated amount of revenue provided by the

85 surtax.

86   (f) Use of surtax proceeds authorized under this subsection

87 does not relieve a local government from complying with the

88 provisions of chapter 200 and any related provision of law that

89 establishes millage caps or limits undesignated budget reserves

90 and procedures for establishing rollback rates for ad valorem

91 taxes and budget adoption. If surtax collections exceed

92 projected collections in any fiscal year, any surplus

93 distribution shall be used to further reduce ad valorem taxes in

94 the next fiscal year. These proceeds shall be applied as a

95 rebate to the final millage, after the TRIM notice is completed

96 in accordance with this provision.

97   (g) Municipalities, special fire control and rescue

98 districts, and contract service providers that do not enter into

99 an interlocal agreement are not entitled to receive a portion of

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100 the proceeds of the surtax collected under this subsection and
101 are not required to reduce ad valorem taxes or non-advalorem
102 assessments pursuant to paragraph (e).
103   (h) The provisions of sub-subparagraph (d)1.a. and
104 subparagraph (d)2. do not apply if:
105   1. There is an interlocal agreement with the county and one
106 or more participating jurisdictions which prohibits one or more
107 jurisdictions from providing the same level of service for
108 prehospital emergency medical treatment within the prohibited
109 participating jurisdictions' boundaries; or
110   2. The county has issued a certificate of public
111 convenience and necessity or its equivalent to a county
112 department or a dependent special district of the county.
113   (i) 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; requiring a
128   referendum; providing for distribution of surtax

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