

By Senator Fasano

11-00632A-09

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1                   A bill to be entitled  
2           An act relating to discretionary sales surtaxes;  
3           amending s. 212.055, F.S.; authorizing certain  
4           counties to levy by ordinance a discretionary sales  
5           surtax for emergency fire rescue services and  
6           facilities under certain circumstances; providing  
7           requirements for designation of a regional service  
8           provider; requiring an interlocal agreement; requiring  
9           a referendum; providing for a referendum statement;  
10          providing for distribution of surtax proceeds;  
11          providing distribution requirements; providing for  
12          interlocal agreements; providing agreement  
13          requirements; providing requirements for reducing ad  
14          valorem tax levies and non-ad valorem assessments for  
15          emergency fire rescue services; providing for  
16          retention of application of certain provisions of law  
17          under use of surtax proceeds; prohibiting certain  
18          local governments from receiving a portion of surtax  
19          proceed under certain circumstances; providing for  
20          initiation of surtax collections; providing an  
21          effective date.

22  
23 Be It Enacted by the Legislature of the State of Florida:

24  
25           Section 1. Subsection (8) is added to section 212.055,  
26 Florida Statutes, to read:

27           212.055 Discretionary sales surtaxes; legislative intent;  
28 authorization and use of proceeds.—It is the legislative intent  
29 that any authorization for imposition of a discretionary sales

11-00632A-09

20091000\_\_

30 surtax shall be published in the Florida Statutes as a  
31 subsection of this section, irrespective of the duration of the  
32 levy. Each enactment shall specify the types of counties  
33 authorized to levy; the rate or rates which may be imposed; the  
34 maximum length of time the surtax may be imposed, if any; the  
35 procedure which must be followed to secure voter approval, if  
36 required; the purpose for which the proceeds may be expended;  
37 and such other requirements as the Legislature may provide.  
38 Taxable transactions and administrative procedures shall be as  
39 provided in s. 212.054.

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

41 (a) If the governing authority of a county provides and  
42 funds emergency fire rescue services through the imposition of  
43 ad valorem taxes, the governing authority may levy by ordinance  
44 a discretionary sales surtax of up to 1 percent for emergency  
45 fire rescue services and facilities as provided in this  
46 subsection. For purposes of this subsection, emergency fire  
47 rescue services include, but are not limited to, the prevention  
48 and extinguishment of intentionally or naturally occurring  
49 fires; protection and saving of life and property from fires or  
50 natural or intentional acts or disasters; enforcement of  
51 municipal, county, or state fire prevention codes and any law  
52 pertaining to the prevention and control of fires; and the  
53 provision of prehospital emergency medical treatment. If a  
54 surtax is authorized pursuant to this subsection, the governing  
55 authority of such county shall designate as the regional service  
56 provider for emergency fire rescue services within the county  
57 the provider that provides emergency fire rescue services to  
58 municipalities within the county that do not possess adequate

11-00632A-09

20091000\_\_

59 facilities and personnel, employs more personnel and receives  
60 more call volume than any other provider in the county, and  
61 funds emergency fire rescue services through the imposition of  
62 ad valorem taxes. The regional service provider shall be  
63 responsible for the development and administration of the  
64 interlocal agreement authorized by this subsection and for the  
65 management and distribution of surtax proceeds to participating  
66 jurisdictions.

67 (b) Upon the adoption of the ordinance and after an  
68 interlocal agreement has been entered into as provided in  
69 paragraph (c), the levy of the surtax shall be placed on the  
70 ballot by the governing authority of the county that enacts the  
71 ordinance and shall take effect if approved by a majority of the  
72 electors of the county voting in the referendum. The referendum  
73 statement shall briefly describe the purpose and uses of the  
74 surtax and conform to the requirements of s. 101.161.

75 (c) Pursuant to s. 212.054(4), the proceeds of the surtax  
76 collected under this subsection, less the costs of  
77 administration, shall be distributed to the county. The  
78 appropriate portions of the proceeds shall be distributed to the  
79 participating municipalities and special fire control and rescue  
80 districts pursuant to an interlocal agreement between the county  
81 governing authority and the governing bodies of the  
82 municipalities, dependent special districts, independent special  
83 districts, or municipal service taxing units representing a  
84 majority of the population served by municipal emergency fire  
85 rescue service providers within the county. The interlocal  
86 agreement shall be a condition precedent to holding the  
87 referendum authorized by this subsection. The interlocal

11-00632A-09

20091000\_\_

88 agreement shall specify, at a minimum:

89 1. A distribution formula for dividing the entire proceeds  
90 of the surtax among the county and all municipalities and  
91 special fire control and rescue districts within the county  
92 choosing to participate, which shall:

93 a. Distribute surtax proceeds to all parties participating  
94 in the interlocal agreement based upon the percentage of the  
95 total surtax collected within the county that is collected  
96 within each participating local government; or

97 b. If a county has special fire control and rescue  
98 districts within its boundaries, distribute the proceeds among  
99 the county and each participating municipality and special fire  
100 control and rescue district based on the expenditure of ad  
101 valorem taxes and non-ad valorem assessments for emergency fire  
102 rescue services of each of the immediately preceding 5 fiscal  
103 years, as a proportion of the total of such expenditures for  
104 emergency fire rescue services within the county and any  
105 participating municipality and special fire control and rescue  
106 district. The county may charge an administrative fee that may  
107 not exceed 2 percent for receiving and distributing revenue from  
108 the state pursuant to this subsection.

109 2. That the county and each participating municipality and  
110 special fire control and rescue district shall provide a level  
111 of service within its jurisdiction which is equivalent to or  
112 better than the level of service provided within the area served  
113 by the regional service provider covering the majority of the  
114 population of the county.

115 3. That the county and each participating municipality and  
116 special fire control and rescue district shall:

11-00632A-09

20091000\_\_

117 a. Provide personnel levels on pieces of equipment  
118 maintained or operated equivalent to or better than the  
119 personnel levels on equipment maintained or operated by the  
120 regional service provider covering the majority of the  
121 population of the county; or

122 b. Agree that the regional service provider is entitled to  
123 payment from the participating municipality's or special fire  
124 control and rescue district's share of the surtax proceeds for  
125 any personnel, equipment, or other costs incurred by the  
126 regional service provider to maintain the specified level of  
127 service or adequate personnel within the municipality's or  
128 special fire control and rescue district's service area on a  
129 long-term basis.

130 (d) Upon the surtax taking effect and initiation of  
131 collections, a county and any participating municipality and  
132 special fire control and rescue district entering into the  
133 interlocal agreement shall reduce the ad valorem tax levy and  
134 any non-ad valorem assessment for emergency fire rescue services  
135 in its next and subsequent budgets by the estimated amount of  
136 revenue provided by the surtax.

137 (e) Use of surtax proceeds authorized pursuant to the  
138 provisions of this subsection does not relieve any local  
139 government of the provisions of chapter 200 and any related  
140 provisions of law that establish millage caps, limits on  
141 undesignated budget reserves, and procedures for establishing  
142 rollback rates for ad valorem taxes and budget adoption. If  
143 surtax collections exceed projected collections in any fiscal  
144 year, any surplus distribution shall be used to further reduce  
145 ad valorem taxes in the next fiscal year.

11-00632A-09

20091000\_\_

146       (f) Municipalities, special fire control and rescue  
147 districts, and contract service providers not entering into an  
148 interlocal agreement may not receive a portion of the proceeds  
149 of the surtax collected under this subsection.

150       (g) Surtax collections shall be initiated, following a  
151 successful referendum, to coincide with the fiscal year of the  
152 county and participating municipalities and special fire control  
153 and rescue districts.

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