

By the Committee on Military Affairs and Domestic Security; and
 Senators Fasano, Aronberg, Deutch, and Ring

583-03509-09

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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 for
 7 the designation of an Interlocal Agreement
 8 Facilitator; requiring a referendum; providing for
 9 distribution of surtax proceeds; authorizing an
 10 administrative fee; providing for interlocal
 11 agreements; providing agreement requirements;
 12 requiring a reduction in the budget for ad valorem tax
 13 levies and non-ad valorem assessments for emergency
 14 fire rescue service by the amount of the estimated
 15 surtax; requiring any surplus surtax revenues to be
 16 used to further reduce ad valorem taxes; prohibiting
 17 entities not entering into an interlocal agreement
 18 from receiving a portion of surtax proceeds; providing
 19 an effective date.

20
 21 Be It Enacted by the Legislature of the State of Florida:

22
 23 Section 1. Subsection (8) is added to section 212.055,
 24 Florida Statutes, to read:

25 212.055 Discretionary sales surtaxes; legislative intent;
 26 authorization and use of proceeds.—It is the legislative intent
 27 that any authorization for imposition of a discretionary sales
 28 surtax shall be published in the Florida Statutes as a
 29 subsection of this section, irrespective of the duration of the

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

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

39 (a) The governing authority of a county may, by ordinance,
40 levy a discretionary sales surtax of up to 1 percent for
41 emergency fire rescue services and facilities as provided in
42 this subsection. As used in this subsection, the term "emergency
43 fire rescue services" includes, but is not limited to, the
44 preventing and extinguishing fires; protecting and saving life
45 and property from fires or natural or intentional acts or
46 disasters; enforcing municipal, county, or state fire prevention
47 codes and laws pertaining to the prevention and control of
48 fires; and providing prehospital emergency medical treatment.

49 (b) If a surtax is levied under this subsection, the
50 governing authority of the county shall designate an Interlocal
51 Agreement Facilitator for emergency fire rescue services within
52 the county for emergency fire rescue services within the county.

53 (c) Upon the adoption of the ordinance, the levy of the
54 surtax must be placed on the ballot by the governing authority
55 of the county enacting the ordinance. The ordinance shall take
56 effect if approved by a majority of the electors of the county
57 voting in a referendum held for such purpose. The ballot for the
58 referendum must conform to the requirements of s. 101.161. The

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

61 (d) Pursuant to s. 212.054(4), the proceeds of the
62 discretionary sales surtax collected under this subsection, less
63 an administrative fee that may be retained by the Department of
64 Revenue, shall be distributed by the county to the participating
65 jurisdictions that have entered into an interlocal agreement
66 with the county under this subsection. The county may also
67 charge an administrative fee for receiving and distributing the
68 surtax collected under this subsection which may not exceed 2
69 percent of the surtax collected.

70 (e) The Interlocal Agreement Facilitator shall develop an
71 interlocal agreement to be executed by the county governing
72 authority and the participating jurisdictions, which are the
73 governing bodies of municipalities, dependent special districts,
74 independent special districts, or municipal service taxing units
75 located within such county. The interlocal agreement shall only
76 include a majority of the service providers in the county.

77 1. The interlocal agreement must specify that:

78 a. The amount of the surtax proceeds to be distributed by
79 the county to each participating jurisdiction is based on the
80 actual amounts collected within each participating jurisdiction
81 as determined by the Department of Revenue's population
82 allocations in accordance with s. 218.62; or

83 b. If a county has special fire control districts and
84 rescue districts or a municipal service taxing unit within its
85 boundary, the county shall distribute the surtax proceeds among
86 the county and the participating municipalities or special fire
87 control and rescue districts based on the proportion of each

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

92 2. Each participating jurisdiction shall agree that if a
93 participating jurisdiction is requested to provide personnel or
94 equipment to any other service provider, on a long-term basis,
95 the jurisdiction providing the service is entitled to payment
96 from the requesting service provider from that provider's share
97 of the surtax proceeds for all costs of such equipment or
98 personnel.

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

106 (g) Use of surtax proceeds authorized under this subsection
107 does not relieve a local government from complying with the
108 provisions of chapter 200 and any related provision of law that
109 establishes millage caps or limits undesignated budget reserves
110 and procedures for establishing rollback rates for ad valorem
111 taxes and budget adoption. If surtax collections exceed
112 projected collections in any fiscal year, any surplus
113 distribution must be used to further reduce ad valorem taxes in
114 the next fiscal year. These proceeds shall be applied as a
115 rebate to the final millage, after the TRIM notice is completed
116 in accordance with this provision.

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

121 (i) Sub-subparagraph (e)1.a. or subparagraph (e)2. do not
122 apply if one or more of the participating jurisdictions are
123 prohibited from providing the same level of service for
124 prehospital emergency medical treatment within their boundaries
125 as a result of a limitation on providing such services through
126 an interlocal agreement with the county and one or more of the
127 participating jurisdictions or any certificate of public
128 convenience and necessity or its equivalent issued by the county
129 is issued solely to a county department or dependent special
130 districts of the county.

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

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