

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

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

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

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

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

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

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

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

50 (b) Upon the adoption of the ordinance, the levy of the
51 surtax must be placed on the ballot by the governing authority
52 of the county enacting the ordinance. The ordinance will take
53 effect if approved by a majority of the electors of the county
54 voting in a referendum held for such purpose. The ballot for the
55 referendum must conform to the requirements of s. 101.161. The
56 interlocal agreement required under paragraph (d) is a condition
57 precedent to holding the referendum.

58 (c) Pursuant to s. 212.054(4), the proceeds of the

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59 discretionary sales surtax collected under this subsection, less
60 an administrative fee that may be retained by the Department of
61 Revenue, shall be distributed by the county to the participating
62 jurisdictions that have entered into an interlocal agreement
63 with the county under this subsection. The county may also
64 charge an administrative fee for receiving and distributing the
65 surtax in the amount of the actual costs incurred, not to exceed
66 2 percent of the surtax collected.

67 (d) The county governing authority must develop and execute
68 an interlocal agreement with participating jurisdictions, which
69 are the governing bodies of municipalities, dependent special
70 districts, independent special districts, or municipal service
71 taxing units that provide emergency fire and rescue services
72 within the county. The interlocal agreement must include a
73 majority of the service providers in the county.

74 1. The interlocal agreement shall only specify that:

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

80 b. If a county has special fire control districts and
81 rescue districts within its boundary, the county shall
82 distribute the surtax proceeds among the county and the
83 participating municipalities or special fire control and rescue
84 districts based on the proportion of each entity's expenditures
85 of ad valorem taxes and non-ad valorem assessments for fire
86 control and emergency rescue services in each of the immediately
87 preceding 5 fiscal years to the total of the expenditures for

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88 all participating entities.

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

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

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

114 (g) Municipalities, special fire control and rescue
115 districts, and contract service providers that do not enter into
116 an interlocal agreement are not entitled to receive a portion of

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117 the proceeds of the surtax collected under this subsection and
118 are not required to reduce ad valorem taxes or non-ad valorem
119 assessments pursuant to paragraph (e).

120 (h) The provisions of sub-subparagraph (d)1.a. and
121 subparagraph (d)2. do not apply if:

122 1. There is an interlocal agreement with the county and one
123 or more participating jurisdictions which prohibits one or more
124 jurisdictions from providing the same level of service for
125 prehospital emergency medical treatment within the prohibited
126 participating jurisdictions' boundaries; or

127 2. The county has issued a certificate of public
128 convenience and necessity or its equivalent to a county
129 department or a dependent special district of the county.

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

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