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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; prohibiting a county from levying the
21 surtax within certain multicounty independent special
22 districts; providing an effective date.

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

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

28 212.055 Discretionary sales surtaxes; legislative intent;
29 authorization and use of proceeds.—It is the legislative intent

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

41 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

42 (a) The governing authority of a county, other than a
43 county that has imposed two separate discretionary surtaxes
44 without expiration, may, by ordinance, levy a discretionary
45 sales surtax of up to 1 percent for emergency fire rescue
46 services and facilities as provided in this subsection. As used
47 in this subsection, the term "emergency fire rescue services"
48 includes, but is not limited to, preventing and extinguishing
49 fires; protecting and saving life and property from fires or
50 natural or intentional acts or disasters; enforcing municipal,
51 county, or state fire prevention codes and laws pertaining to
52 the prevention and control of fires; and providing prehospital
53 emergency medical treatment.

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

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59 shall be placed on the ballot of a regularly scheduled election.
60 The ballot for the referendum must conform to the requirements
61 of s. 101.161. The interlocal agreement required under paragraph
62 (d) is a condition precedent to holding the referendum.

63 (c) Pursuant to s. 212.054(4), the proceeds of the
64 discretionary sales surtax collected under this subsection, less
65 an administrative fee that may be retained by the Department of
66 Revenue, shall be distributed by the department to the county.
67 The county shall distribute the proceeds it receives from the
68 department to the participating jurisdictions that have entered
69 into an interlocal agreement with the county under this
70 subsection. The county may also charge an administrative fee for
71 receiving and distributing the surtax in the amount of the
72 actual costs incurred, not to exceed 2 percent of the surtax
73 collected.

74 (d) The county governing authority must develop and execute
75 an interlocal agreement with participating jurisdictions, which
76 are the governing bodies of municipalities, dependent special
77 districts, independent special districts, or municipal service
78 taxing units that provide emergency fire and rescue services
79 within the county. The interlocal agreement must include a
80 majority of the service providers in the county.

81 1. The interlocal agreement shall only specify that:

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

87 b. If a county has special fire control districts and

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88 rescue districts within its boundary, the county shall
89 distribute the surtax proceeds among the county and the
90 participating municipalities or special fire control and rescue
91 districts based on the proportion of each entity's expenditures
92 of ad valorem taxes and non-ad valorem assessments for fire
93 control and emergency rescue services in each of the immediately
94 preceding 5 fiscal years to the total of the expenditures for
95 all participating entities.

96 2. Each participating jurisdiction shall agree that if a
97 participating jurisdiction is requested to provide personnel or
98 equipment to any other service provider, on a long-term basis
99 pursuant to an interlocal agreement, the jurisdiction providing
100 the service is entitled to payment from the requesting service
101 provider from that provider's share of the surtax proceeds for
102 all costs of the equipment or personnel.

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

110 (f) Use of surtax proceeds authorized under this subsection
111 does not relieve a local government from complying with the
112 provisions of chapter 200 and any related provision of law that
113 establishes millage caps or limits undesignated budget reserves
114 and procedures for establishing rollback rates for ad valorem
115 taxes and budget adoption. If surtax collections exceed
116 projected collections in any fiscal year, any surplus

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117 distribution shall be used to further reduce ad valorem taxes in
118 the next fiscal year. These proceeds shall be applied as a
119 rebate to the final millage, after the TRIM notice is completed
120 in accordance with this provision.

121 (g) Municipalities, special fire control and rescue
122 districts, and contract service providers that do not enter into
123 an interlocal agreement are not entitled to receive a portion of
124 the proceeds of the surtax collected under this subsection and
125 are not required to reduce ad valorem taxes or non-ad valorem
126 assessments pursuant to paragraph (e).

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

129 1. There is an interlocal agreement with the county and one
130 or more participating jurisdictions which prohibits one or more
131 jurisdictions from providing the same level of service for
132 prehospital emergency medical treatment within the prohibited
133 participating jurisdictions' boundaries; or

134 2. The county has issued a certificate of public
135 convenience and necessity or its equivalent to a county
136 department or a dependent special district of the county.

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

140 (j) Notwithstanding s. 212.054, if a multicounty
141 independent special district created pursuant to chapter 67-764,
142 Laws of Florida, levies ad valorem taxes on district property to
143 fund emergency fire rescue services within the district and is
144 required by s. 2, Art. VII of the State Constitution to maintain
145 a uniform ad valorem tax rate throughout the district, the

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146 county may not levy the discretionary sales surtax authorized by
147 this subsection within the boundaries of the district.

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