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1  
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:

25  
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.