

CS/HB 1055

2009

1 A bill to be entitled
2 An act relating to the taxation of public-private
3 transportation facilities; amending s. 334.30, F.S.;
4 providing legislative recognition; exempting certain
5 public-private transportation facilities from certain
6 specified taxes and special assessments; excluding certain
7 taxes from such exemption; providing an effective date.

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9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Subsection (1) of section 334.30, Florida
12 Statutes, is amended to read:

13 334.30 Public-private transportation facilities.--The
14 Legislature finds and declares that there is a public need for
15 the rapid construction of safe and efficient transportation
16 facilities for the purpose of traveling within the state, and
17 that it is in the public's interest to provide for the
18 construction of additional safe, convenient, and economical
19 transportation facilities.

20 (1) The department may receive or solicit proposals and,
21 with legislative approval as evidenced by approval of the
22 project in the department's work program, enter into agreements
23 with private entities, or consortia thereof, for the building,
24 operation, ownership, or financing of transportation facilities.
25 The department may advance projects programmed in the adopted 5-
26 year work program or projects increasing transportation capacity
27 and greater than \$500 million in the 10-year Strategic
28 Intermodal Plan using funds provided by public-private

29 | partnerships or private entities to be reimbursed from
30 | department funds for the project as programmed in the adopted
31 | work program. The department shall by rule establish an
32 | application fee for the submission of unsolicited proposals
33 | under this section. The fee must be sufficient to pay the costs
34 | of evaluating the proposals. The department may engage the
35 | services of private consultants to assist in the evaluation.
36 | Before approval, the department must determine that the proposed
37 | project:

- 38 | (a) Is in the public's best interest;
- 39 | (b) Would not require state funds to be used unless the
40 | project is on the State Highway System;
- 41 | (c) Would have adequate safeguards in place to ensure that
42 | no additional costs or service disruptions would be realized by
43 | the traveling public and residents of the state in the event of
44 | default or cancellation of the agreement by the department;
- 45 | (d) Would have adequate safeguards in place to ensure that
46 | the department or the private entity has the opportunity to add
47 | capacity to the proposed project and other transportation
48 | facilities serving similar origins and destinations; and
- 49 | (e) Would be owned by the department upon completion or
50 | termination of the agreement.

51 |
52 | The department shall ensure that all reasonable costs to the
53 | state, related to transportation facilities that are not part of
54 | the State Highway System, are borne by the private entity. The
55 | department shall also ensure that all reasonable costs to the
56 | state and substantially affected local governments and

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57 | utilities, related to the private transportation facility, are
58 | borne by the private entity for transportation facilities that
59 | are owned by private entities. For projects on the State Highway
60 | System, the department may use state resources to participate in
61 | funding and financing the project as provided for under the
62 | department's enabling legislation. Because the Legislature
63 | recognizes the private entities or consortia thereof would
64 | perform a governmental or public purpose or function, the
65 | transportation facilities built, operated, owned, or financed by
66 | private entities or consortia thereof, together with any
67 | interest of, revenues received by, and payments made to the
68 | state by, any private entities or consortia thereof, shall be
69 | exempt from all taxes and special assessments of the state or
70 | any city, town, county, special district, or political
71 | subdivision of the state, including, without limitation, ad
72 | valorem taxes to the extent the property is owned by the state
73 | or other government entity, documentary stamp taxes, intangible
74 | taxes, and any sales taxes; however, excluded from such
75 | exemption are any applicable corporate taxes, unemployment
76 | compensation taxes, any taxes due as a result of subleases,
77 | sublicenses, or retail sales agreements, and any sales tax due
78 | on the sale of tangible personal property.

79 | Section 2. This act shall take effect upon becoming a law.