

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 exempting certain public-private transportation facilities
5 from certain specified taxes and special assessments;
6 excluding certain taxes from such exemption; providing an
7 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.

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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

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 that private entities or consortia thereof would
64 | perform a governmental or public purpose or function when they
65 | enter into agreements with the department to design, build,
66 | operate, own, or finance transportation facilities, the
67 | transportation facilities, including leasehold interests
68 | thereof, are exempt from ad valorem taxes as provided in chapter
69 | 196 to the extent property is owned by the state or other
70 | government entity, and from intangible taxes as provided in
71 | chapter 199 and special assessments of the state, any city,
72 | town, county, special district, political subdivision of the
73 | state, or any other governmental entity. The private entities or
74 | consortia thereof are exempt from tax imposed by chapter 201 on
75 | all documents or obligations to pay money which arise out of the
76 | agreements to design, build, operate, own, lease, or finance
77 | transportation facilities. Any private entities or consortia
78 | thereof must pay any applicable corporate taxes as provided in
79 | chapters 220 and 221, and unemployment compensation taxes as
80 | provided in chapter 443, and sales and use tax as provided in
81 | chapter 212 shall be applicable. The private entities or
82 | consortia thereof must also register and collect the tax imposed
83 | by chapter 212 on all their direct sales and leases that are
84 | subject to tax under chapter 212. The agreement between the

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85 private entity or consortia thereof and the department
86 establishing a transportation facility under this chapter
87 constitute documentation sufficient to claim any exemption under
88 this section.

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