



543006

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/31/2009	.	
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The Committee on Agriculture (Dean) recommended the following:

1           **Senate Amendment to Amendment (191502) (with title**  
2 **amendment)**

3  
4           Between lines 488 and 489  
5 insert:

6           Section 5. Section 218.125, Florida Statutes, is created to  
7 read:

8           218.125 Replacement for tax loss associated with certain  
9 constitutional amendments affecting fiscally constrained  
10 counties.—

11           (1) Beginning in the 2009-2010 fiscal year, the Legislature  
12 shall appropriate moneys to replace the reductions in ad valorem



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13 tax revenue experienced by fiscally constrained counties, as  
14 defined in s. 218.67(1), which occur as a direct result of the  
15 implementation of revisions of ss. 3(f) and 4(b) of Art. VII of  
16 the State Constitution which were approved in the general  
17 election held in November 2008. The moneys appropriated for this  
18 purpose shall be distributed in January of each fiscal year  
19 among the fiscally constrained counties based on each county's  
20 proportion of the total reduction in ad valorem tax revenue  
21 resulting from the implementation of the revisions.

22 (2) On or before November 15 of each year, beginning in  
23 2010, each fiscally constrained county shall apply to the  
24 Department of Revenue to participate in the distribution of the  
25 appropriation and provide documentation supporting the county's  
26 estimated reduction in ad valorem tax revenue in the form and  
27 manner prescribed by the Department of Revenue. The  
28 documentation must include an estimate of the reduction in  
29 taxable value directly attributable to revisions of Art. VII of  
30 the State Constitution for all county taxing jurisdictions  
31 within the county and shall be prepared by the property  
32 appraiser in each fiscally constrained county. The documentation  
33 must also include the county millage rates applicable in all  
34 such jurisdictions for the current year and the prior year,  
35 roll-back rates determined as provided in s. 200.065 for each  
36 county taxing jurisdiction, and maximum millage rates that could  
37 have been levied by majority vote pursuant to s. 200.185. For  
38 purposes of this section, each fiscally constrained county's  
39 reduction in ad valorem tax revenue shall be calculated as 95  
40 percent of the estimated reduction in taxable value times the  
41 lesser of the 2009 applicable millage rate or the applicable



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42 millage rate for each county taxing jurisdiction in the prior  
43 year.

44

45 ===== T I T L E A M E N D M E N T =====

46 And the title is amended as follows:

47 Delete line 667

48 and insert:

49 properties; providing penalties for failure to notify;  
50 creating s. 218.125, F.S.; requiring the Legislature  
51 to appropriate moneys to replace the reductions in ad  
52 valorem tax revenue experienced by fiscally  
53 constrained counties; requiring each fiscally  
54 constrained county to apply to the Department of  
55 Revenue to participate in the distribution of the  
56 appropriation; specifying the documentation that must  
57 be provided to the department; providing a formula for  
58 calculating the reduction in ad valorem tax revenue;  
59 creating