

By Senator Hill

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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  
5           facilities from certain specified taxes and special  
6           assessments; excluding certain taxes from such  
7           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

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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  
57 utilities, related to the private transportation facility, are  
58 borne by the private entity for transportation facilities that

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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. The transportation  
63 facilities, together with any interest of, revenues received by,  
64 and payments made to the state by, any private entities or  
65 consortia thereof, that enter into agreements with the  
66 department for the building, operation, ownership, or financing  
67 of transportation facilities pursuant to this section which are  
68 derived or arise from such agreements, together with any such  
69 agreements, shall be exempt from all taxes and special  
70 assessments of the state or any city, town, county, special  
71 district, or political subdivision of the state, including  
72 without limitation, ad valorem taxes, documentary stamp taxes,  
73 intangible taxes, and any sale taxes; but excluded from such  
74 exemption are any applicable corporate taxes, any taxes due as a  
75 result of subleases, sublicenses, or retail sales agreements,  
76 and any sales tax due on the sale of tangible personal property.

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