

By the Committee on Transportation; and Senator Hill

596-03415-09

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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. 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, together with any interest of,
66 revenues received by, and payments made to the state by any
67 private entities or consortia thereof, and together with any
68 such agreements, are exempt from all taxes and special
69 assessments of the state or any city, town, county, special
70 district, or political subdivision of the state, including
71 without limitation, ad valorem taxes, to the extent the property
72 is owned by the state or other government entity, documentary
73 stamp taxes, intangible taxes, and any sales taxes; but excluded
74 from such exemption are any applicable corporate taxes,
75 unemployment compensation taxes, any taxes due as a result of
76 subleases, sublicenses, or retail sales agreements, and any
77 sales tax due on the sale of tangible personal property.

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