

By Senator Dean

3-01802-09

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1 A bill to be entitled
 2 An act relating to payment in lieu of taxes; requiring
 3 that the state reimburse certain counties and local
 4 governments for revenues lost as a result of
 5 amendments to the State Constitution pertaining to
 6 land used for conservation purposes and working
 7 waterfront property; 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. Payment in lieu of taxes for loss of property
 12 tax base caused by constitutional amendments.-

13 (1) Beginning July 1, 2009, the Legislature shall annually
 14 make available sufficient funds from the General Revenue Fund to
 15 the Department of Revenue for payment in lieu of taxes to
 16 qualifying counties and local governments for all actual tax
 17 losses incurred as a result of the provisions of ss. 3(f) and
 18 4(b) and (j) of Article VII of the State Constitution,
 19 pertaining to land used for conservation purposes and working
 20 waterfront property.

21 (2) Payment in lieu of taxes shall be available to:

22 (a) All counties that have a population of 150,000 or
 23 fewer, as determined under s. 11.031, Florida Statutes.

24 (b) All local governments that are located in eligible
 25 counties.

26 (3) If insufficient funds are available in any year to make
 27 full payments to all qualifying counties and local governments,
 28 such counties and local governments shall receive a pro rata
 29 share of the moneys available.

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30 (4) Applications for payment in lieu of taxes shall be made
31 by January 31 of the year following acquisition.

32 (5) The property appraiser for each county shall certify
33 annually to the Department of Revenue those properties that may
34 be eligible for a payment under this section. A qualifying
35 county or local government shall receive annual payments for
36 each tax loss until the qualifying county or local government
37 exceeds the population threshold.

38 (6) Payment in lieu of taxes pursuant to this section shall
39 be made annually to qualifying counties and local governments
40 after certification by the Department of Revenue that the
41 amounts applied for are reasonably appropriate.

42 (7) If property receiving favorable tax treatment under ss.
43 3(f) and 4(b) or s. 4(j) of Article VII of the State
44 Constitution is conveyed to a county or government, any payments
45 in lieu of taxes for that property shall be discontinued as of
46 the date of the conveyance.

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48 As used in this section, the term "local government" includes
49 municipalities, county school boards, mosquito control
50 districts, and any other local governmental entities that levy
51 ad valorem taxes, with the exception of water management
52 districts.

53 Section 2. This act shall take effect July 1, 2009.