

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Mayfield offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 327-332 and insert:

5 Section 5. The Department of Revenue may adopt any rules
6 necessary to implement and administer sections 1 through 4 of
7 this act.

8 Section 6. Effective upon this act becoming a law,
9 subsection (9) is added to section 212.055, Florida Statutes, to
10 read:

11 212.055 Discretionary sales surtaxes; legislative intent;
12 authorization and use of proceeds.--It is the legislative intent
13 that any authorization for imposition of a discretionary sales
14 surtax shall be published in the Florida Statutes as a
15 subsection of this section, irrespective of the duration of the
16 levy. Each enactment shall specify the types of counties

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17 authorized to levy; the rate or rates which may be imposed; the
18 maximum length of time the surtax may be imposed, if any; the
19 procedure which must be followed to secure voter approval, if
20 required; the purpose for which the proceeds may be expended;
21 and such other requirements as the Legislature may provide.
22 Taxable transactions and administrative procedures shall be as
23 provided in s. 212.054.

24 (9) AREA OF CRITICAL STATE CONCERN WASTEWATER AND
25 STORMWATER SURTAX.--

26 (a) A county designated as an area of critical state
27 concern may levy a discretionary sales surtax of 1 percent
28 pursuant to an ordinance that is enacted by a majority of the
29 members of the county governing authority and is conditioned to
30 take effect only upon approval by a majority vote of the
31 electors of the county voting in a referendum.

32 (b) The referendum to be placed on the ballot must include
33 a statement that provides a brief and general description of the
34 purposes for which the proceeds of the surtax may be used. The
35 statement must conform to the requirements of s. 101.161 and
36 shall be placed on the ballot by the governing body of the
37 county. The following question shall be placed on the ballot:

38
39 FOR the one-cent sales tax

40 AGAINST the one-cent sales tax

41
42 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
43 levied under this subsection shall be distributed to the county

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44 and the municipalities within such county in which the surtax
45 was collected, according to:

46 1. An interlocal agreement between the county governing
47 authority and the governing bodies of the municipalities
48 representing a majority of the county's municipal population,
49 which agreement may include a school district with the consent
50 of the county governing authority and the governing bodies of
51 the municipalities representing a majority of the county's
52 municipal population; or

53 2. If there is no interlocal agreement, according to the
54 formula provided in s. 218.62.

55
56 Any change in the distribution formula must take effect on the
57 first day of any month that begins at least 60 days after
58 written notification of that change has been made to the
59 department.

60 (d) The proceeds of the surtax and any interest accrued
61 thereto may be expended within the county and municipalities for
62 the purposes of servicing bond and state revolving loan fund
63 indebtedness to finance, plan, construct, upgrade, reconstruct
64 or renovate wastewater and storm water collection and treatment
65 infrastructure; and to finance, plan, construct, upgrade,
66 reconstruct or renovate, wastewater and storm water collection
67 and treatment infrastructure; fixed capital costs associated
68 with the construction, upgrade, reconstruction, renovation,
69 expansion or improvement of wastewater and stormwater facilities
70 which has a useful life expectancy of at least 5 years; land
71 acquisition, land improvement, design, and engineering costs

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72 related thereto. The proceeds of the surtax must be set aside
73 and invested as permitted by law, with the principal and income
74 to be used for the purposes provided in this subsection.
75 Counties and municipalities receiving proceeds under the
76 provisions of this subsection may pledge such proceeds for the
77 purpose of servicing new bond or state revolving loan
78 indebtedness incurred pursuant to law. Counties and
79 municipalities may use the services of the Division of Bond
80 Finance of the State Board of Administration pursuant to the
81 State Bond Act to issue any bonds through the provisions of this
82 subsection. Counties and municipalities may join together for
83 the issuance of bonds authorized by this subsection.

84 (e) A surtax imposed under this subsection expires 20
85 years after the effective date of the surtax unless reenacted by
86 an ordinance that is subject to approval by a majority of the
87 electors of the county voting in a subsequent referendum.

88 (f) This subsection shall be liberally construed to
89 achieve its purpose.

90 Section 7. Except as otherwise expressly provided in this
91 act and except for this section, which shall take effect upon
92 this act becoming a law, this act shall take effect July 1,
93 2009, and the amendment to s. 201.02, Florida Statutes, made by
94 this act shall apply to transfers of property for which the
95 first transfer to an artificial entity occurs after such date.

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98 **T I T L E A M E N D M E N T**

99 Remove the entire title and insert:

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100 A bill to be entitled
101 An act relating to discretionary surtaxes; amending s. 3,
102 ch. 83-220, Laws of Florida, as amended; extending a
103 future repeal date of provisions authorizing counties to
104 levy a discretionary surtax on documents; amending s.
105 125.0167, F.S.; limiting the percentage of surtax revenues
106 that may be used for administrative costs; specifying a
107 minimum amount of surtax revenues to be used for housing
108 for certain low-income and moderate-income families;
109 requiring an affirmative vote of a local government
110 governing body to rehabilitate certain governmentally
111 owned housing; authorizing certain counties to create by
112 ordinance a housing choice assistance voucher program for
113 the purpose of down payment assistance; providing
114 definitions; providing eligibility requirements for such
115 vouchers; authorizing purchasing employers to file for
116 allocations for such vouchers; limiting allocations;
117 requiring distribution of allocations to employees in the
118 form of such vouchers; prohibiting use of allocations for
119 such vouchers if not awarded within a certain period after
120 certain documentary stamps taxes are collected; requiring
121 the Office of Program Policy Analysis and Government
122 Accountability to conduct a continuing review of the
123 discretionary surtax program operated by counties;
124 requiring reports to the Legislature; amending s. 201.02,
125 F.S.; revising criteria determining liability for payment
126 of the tax; providing that the consideration for certain
127 transfers of interests in real property does not include

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128 any change in value of certain ownership interests in such
129 property; specifying a holding period limitation on such
130 exclusion for certain transfers; providing criteria for
131 the treatment and taxation of such consideration;
132 providing a limitation on the cumulative amount of such
133 consideration; providing for proration of such
134 consideration and a basis for such proration; limiting the
135 taxability of certain portions of prorated consideration;
136 providing a requirement for payment of the tax on such
137 transferred ownership interests; amending s. 201.031,
138 F.S.; expanding requirements for counties levying the
139 discretionary surtax to include housing plan, affordable
140 housing element, and annual reporting requirements;
141 authorizing the Department of Revenue to adopt rules;
142 amending s. 212.055, F.S.; allowing a county in an area of
143 critical state concern to levy a voter-approved surtax of
144 one-cent for wastewater and storm water; requiring a voter
145 referendum; providing requirements for the ordinance
146 imposing the surtax; providing purposes for which the
147 proceeds of the surtax may be used; providing for the
148 investment of proceeds collected from the surtax;
149 providing for the automatic expiration of such a surtax
150 unless it is approved by subsequent referendum; providing
151 for application; providing effective dates.