

HB 365

2009

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes; amending
3 s. 212.055, F.S.; authorizing certain counties to levy by
4 ordinance a discretionary sales surtax for emergency fire
5 rescue services and facilities under certain
6 circumstances; providing requirements for designation of a
7 regional service provider; requiring an interlocal
8 agreement; requiring a referendum; providing for a
9 referendum statement; providing for distribution of surtax
10 proceeds; providing distribution requirements; providing
11 for interlocal agreements; providing agreement
12 requirements; providing requirements for reducing ad
13 valorem tax levies and non-ad valorem assessments for
14 emergency fire rescue services; providing for retention of
15 application of certain provisions of law under use of
16 surtax proceeds; prohibiting certain local governments
17 from receiving a portion of surtax proceed under certain
18 circumstances; providing for initiation of surtax
19 collections; providing an effective date.

20
21 Be It Enacted by the Legislature of the State of Florida:

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23 Section 1. Subsection (8) is added to section 212.055,
24 Florida Statutes, to read:

25 212.055 Discretionary sales surtaxes; legislative intent;
26 authorization and use of proceeds.--It is the legislative intent
27 that any authorization for imposition of a discretionary sales
28 surtax shall be published in the Florida Statutes as a

29 subsection of this section, irrespective of the duration of the
 30 levy. Each enactment shall specify the types of counties
 31 authorized to levy; the rate or rates which may be imposed; the
 32 maximum length of time the surtax may be imposed, if any; the
 33 procedure which must be followed to secure voter approval, if
 34 required; the purpose for which the proceeds may be expended;
 35 and such other requirements as the Legislature may provide.
 36 Taxable transactions and administrative procedures shall be as
 37 provided in s. 212.054.

38 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES

39 SURTAX.--

40 (a) If the governing authority of a county provides and
 41 funds emergency fire rescue services through the imposition of
 42 ad valorem taxes, the governing authority may levy by ordinance
 43 a discretionary sales surtax of up to 1 percent for emergency
 44 fire rescue services and facilities as provided in this
 45 subsection. For purposes of this subsection, emergency fire
 46 rescue services include, but are not limited to, the prevention
 47 and extinguishment of intentionally or naturally occurring
 48 fires; protection and saving of life and property from fires or
 49 natural or intentional acts or disasters; enforcement of
 50 municipal, county, or state fire prevention codes and any law
 51 pertaining to the prevention and control of fires; and the
 52 provision of prehospital emergency medical treatment. If a
 53 surtax is authorized pursuant to this subsection, the governing
 54 authority of such county shall designate as the regional service
 55 provider for emergency fire rescue services within the county
 56 the provider that provides emergency fire rescue services to

57 municipalities within the county that do not possess adequate
58 facilities and personnel, employs more personnel and receives
59 more call volume than any other provider in the county, and
60 funds emergency fire rescue services through the imposition of
61 ad valorem taxes. The regional service provider shall be
62 responsible for the development and administration of the
63 interlocal agreement authorized by this subsection and for the
64 management and distribution of surtax proceeds to participating
65 jurisdictions.

66 (b) Upon the adoption of the ordinance and after an
67 interlocal agreement has been entered into as provided in
68 paragraph (c), the levy of the surtax shall be placed on the
69 ballot by the governing authority of the county that enacts the
70 ordinance and shall take effect if approved by a majority of the
71 electors of the county voting in the referendum. The referendum
72 statement shall briefly describe the purpose and uses of the
73 surtax and conform to the requirements of s. 101.161.

74 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
75 collected under this subsection, less the costs of
76 administration, shall be distributed to the county. The
77 appropriate portions of the proceeds shall be distributed to the
78 participating municipalities and special fire control and rescue
79 districts pursuant to an interlocal agreement between the county
80 governing authority and the governing bodies of the
81 municipalities, dependent special districts, independent special
82 districts, or municipal service taxing units representing a
83 majority of the population served by municipal emergency fire
84 rescue service providers within the county. The interlocal

85 agreement shall be a condition precedent to holding the
86 referendum authorized by this subsection. The interlocal
87 agreement shall specify, at a minimum:

88 1. A distribution formula for dividing the entire proceeds
89 of the surtax among the county and all municipalities and
90 special fire control and rescue districts within the county
91 choosing to participate, which shall:

92 a. Distribute surtax proceeds to all parties participating
93 in the interlocal agreement based upon the percentage of the
94 total surtax collected within the county that is collected
95 within each participating local government; or

96 b. If a county has special fire control and rescue
97 districts within its boundaries, distribute the proceeds among
98 the county and each participating municipality and special fire
99 control and rescue district based on the expenditure of ad
100 valorem taxes and non-ad valorem assessments for emergency fire
101 rescue services of each of the immediately preceding 5 fiscal
102 years, as a proportion of the total of such expenditures for
103 emergency fire rescue services within the county and any
104 participating municipality and special fire control and rescue
105 district. The county may charge an administrative fee that may
106 not exceed 2 percent for receiving and distributing revenue from
107 the state pursuant to this subsection.

108 2. That the county and each participating municipality and
109 special fire control and rescue district shall provide a level
110 of service within its jurisdiction which is equivalent to or
111 better than the level of service provided within the area served

112 by the regional service provider covering the majority of the
 113 population of the county.

114 3. That the county and each participating municipality and
 115 special fire control and rescue district shall:

116 a. Provide personnel levels on pieces of equipment
 117 maintained or operated equivalent to or better than the
 118 personnel levels on equipment maintained or operated by the
 119 regional service provider covering the majority of the
 120 population of the county; or

121 b. Agree that the regional service provider is entitled to
 122 payment from the participating municipality's or special fire
 123 control and rescue district's share of the surtax proceeds for
 124 any personnel, equipment, or other costs incurred by the
 125 regional service provider to maintain the specified level of
 126 service or adequate personnel within the municipality's or
 127 special fire control and rescue district's service area on a
 128 long-term basis.

129 (d) Upon the surtax taking effect and initiation of
 130 collections, a county and any participating municipality and
 131 special fire control and rescue district entering into the
 132 interlocal agreement shall reduce the ad valorem tax levy and
 133 any non-ad valorem assessment for emergency fire rescue services
 134 in its next and subsequent budgets by the estimated amount of
 135 revenue provided by the surtax.

136 (e) Use of surtax proceeds authorized pursuant to the
 137 provisions of this subsection shall not relieve any local
 138 government of the provisions of chapter 200 and any related
 139 provisions of law that establish millage caps, limits on

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140 undesignated budget reserves, and procedures for establishing
141 rollback rates for ad valorem taxes and budget adoption. If
142 surtax collections exceed projected collections in any fiscal
143 year, any surplus distribution shall be used to further reduce
144 ad valorem taxes in the next fiscal year.

145 (f) Municipalities, special fire control and rescue
146 districts, and contract service providers not entering into an
147 interlocal agreement may not receive a portion of the proceeds
148 of the surtax collected under this subsection.

149 (g) Surtax collections shall be initiated, following a
150 successful referendum, to coincide with the fiscal year of the
151 county and participating municipalities and special fire control
152 and rescue districts.

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