

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 for certain purposes;
6 requiring a county levying the surtax to designate an
7 interlocal agreement facilitator for emergency fire rescue
8 services; providing requirements for a referendum on
9 levying the surtax; providing requirements for a
10 referendum ballot; providing for distribution of surtax
11 proceeds; authorizing administrative fees for the
12 Department of Revenue and the county; requiring the
13 interlocal agreement facilitator to develop an interlocal
14 agreement; providing agreement requirements; providing
15 distribution requirements for surtax proceeds; providing
16 for sharing surtax proceeds between service providers
17 under certain circumstances; providing requirements for
18 reducing ad valorem tax levies and non-ad valorem
19 assessments for emergency fire rescue services; providing
20 for retention of application of certain provisions of law
21 relating to the use of surtax proceeds; prohibiting
22 certain local governments from receiving a portion of
23 surtax proceeds under certain circumstances; providing for
24 nonapplication of certain interlocal agreement
25 requirements under certain circumstances; providing for
26 initiation of surtax collections; providing an effective
27 date.
28

29 Be It Enacted by the Legislature of the State of Florida:

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

33 212.055 Discretionary sales surtaxes; legislative intent;
34 authorization and use of proceeds.--It is the legislative intent
35 that any authorization for imposition of a discretionary sales
36 surtax shall be published in the Florida Statutes as a
37 subsection of this section, irrespective of the duration of the
38 levy. Each enactment shall specify the types of counties
39 authorized to levy; the rate or rates which may be imposed; the
40 maximum length of time the surtax may be imposed, if any; the
41 procedure which must be followed to secure voter approval, if
42 required; the purpose for which the proceeds may be expended;
43 and such other requirements as the Legislature may provide.
44 Taxable transactions and administrative procedures shall be as
45 provided in s. 212.054.

46 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES
47 SURTAX.--

48 (a) The governing authority of a county may levy by
49 ordinance a discretionary sales surtax of up to 1 percent for
50 emergency fire rescue services and facilities as provided in
51 this subsection. For purposes of this subsection, emergency fire
52 rescue services include, but are not limited to, preventing and
53 extinguishing fires; protecting and saving life and property
54 from fires, natural or intentional acts, or disasters; enforcing
55 municipal, county, or state fire prevention codes and laws
56 pertaining to preventing and controlling fires; and providing

57 prehospital emergency medical treatment.

58 (b) If a surtax is levied under this subsection, the
59 governing authority of the county shall designate an interlocal
60 agreement facilitator for emergency fire rescue services within
61 the county.

62 (c) Upon the adoption of the ordinance, the levy of the
63 surtax shall be placed on the ballot by the governing authority
64 of the county enacting the ordinance. The ordinance shall take
65 effect if approved by a majority of the electors of the county
66 voting in the referendum held for such purpose. The ballot for
67 the referendum must conform to the requirements of s. 101.161.
68 The interlocal agreement required under paragraph (e) is a
69 condition precedent to holding the referendum.

70 (d) Pursuant to s. 212.054(4), the proceeds of the
71 discretionary sales surtax collected under this subsection, less
72 an administrative fee that may be retained by the Department of
73 Revenue, shall be distributed by the county to the participating
74 jurisdictions that have entered into an interlocal agreement
75 with the county as provided under this subsection. The county
76 may also charge an administrative fee for receiving and
77 distributing the surtax collected under this subsection, which
78 may not exceed 2 percent of the surtax collected.

79 (e)1. The interlocal agreement facilitator shall develop
80 an interlocal agreement to be executed by the county governing
81 authority and the participating jurisdictions, which are the
82 governing bodies of the municipalities, dependent special
83 districts, independent special districts, or municipal service
84 taxing units located within such county. The interlocal

85 agreement shall include a majority of the service providers in
 86 the county.

87 2. The interlocal agreement shall specify only that:

88 a. The amount of the surtax proceeds to be distributed by
 89 the county to each participating jurisdiction is based upon the
 90 actual amounts collected within each participating jurisdiction
 91 as determined by the Department of Revenue's population
 92 allocations, in accordance with s. 218.62; or

93 b. If a county has special fire control districts and
 94 rescue districts or a municipal service taxing unit within its
 95 boundaries, the county shall distribute the surtax proceeds
 96 among the county and the participating municipalities or special
 97 fire control districts and rescue districts based upon the
 98 proportion of each entity's expenditure of ad valorem taxes and
 99 non-ad valorem assessments for fire control and emergency rescue
 100 services for each of the immediately preceding 5 fiscal years to
 101 the total of such expenditures for all participating entities.

102 3. Each participating jurisdiction shall agree that if a
 103 participating jurisdiction is requested to provide personnel or
 104 equipment to any other service provider on a long-term basis,
 105 the jurisdiction providing the service is entitled to payment
 106 from the requesting service provider's share of the surtax
 107 proceeds for all costs of such equipment or personnel.

108 (f) Upon the surtax taking effect and the initiation of
 109 collections, a county and any participating jurisdiction
 110 entering into the interlocal agreement shall reduce the ad
 111 valorem tax levy and any non-ad valorem assessment for fire
 112 control and emergency rescue services in its next and subsequent

113 budgets by the estimated amount of revenue provided by the
114 surtax.

115 (g) The use of surtax proceeds authorized under this
116 subsection does not relieve a local government of the obligation
117 to comply with the provisions of chapter 200 and any related
118 provision of law that establishes millage caps or limits
119 undesignated budget reserves and procedures for establishing
120 rollback rates for ad valorem taxes and budget adoption. If
121 surtax collections exceed projected collections in any fiscal
122 year, any surplus distribution shall be used to further reduce
123 ad valorem taxes in the next fiscal year. These proceeds shall
124 be applied as a rebate to the final millage after the TRIM
125 notice is completed in accordance with this paragraph.

126 (h) Municipalities, special fire control and rescue
127 districts, and contract service providers that do not enter into
128 an interlocal agreement are not entitled to receive a portion of
129 the proceeds of the surtax collected under this subsection.

130 (i) The provisions of sub-subparagraph (e)2.a. and
131 subparagraph (e)3. do not apply if:

132 1. There is an interlocal agreement with the county and
133 one or more participating jurisdictions that prohibits one or
134 more jurisdictions from providing the same level of service for
135 prehospital emergency medical treatment within their boundaries;
136 or

137 2. The county has issued a certificate of public
138 convenience and necessity or its equivalent to a county
139 department or dependent special district of the county.

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140 (j) Surtax collections shall be initiated on January 1 of
141 the year following a successful referendum to coincide with the
142 provisions of s. 212.054(5).

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