

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes; amending
3 s. 212.055, F.S.; authorizing counties to levy by
4 ordinance a discretionary sales surtax for emergency fire
5 rescue services and facilities for certain purposes;
6 providing requirements for a referendum on levying the
7 surtax; providing requirements for a referendum ballot;
8 providing for distribution of surtax proceeds; authorizing
9 administrative fees for the Department of Revenue and the
10 county; requiring the county governing authority to
11 develop and execute an interlocal agreement; providing
12 agreement requirements; providing distribution
13 requirements for surtax proceeds; providing for sharing
14 surtax proceeds between service providers under certain
15 circumstances; providing requirements for reducing ad
16 valorem tax levies and non-ad valorem assessments for
17 emergency fire rescue services; providing for retention of
18 application of certain provisions of law relating to the
19 use of surtax proceeds; prohibiting certain local
20 governments from receiving a portion of surtax proceeds
21 under certain circumstances; relieving certain local
22 governments of the obligation to reduce ad valorem taxes
23 and non-ad valorem assessments under certain
24 circumstances; providing for nonapplication of certain
25 interlocal agreement requirements under certain
26 circumstances; providing for initiation of surtax
27 collections; providing an effective 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) Upon the adoption of the ordinance, the levy of the
59 surtax shall be placed on the ballot by the governing authority
60 of the county enacting the ordinance. The referendum shall be
61 placed on the ballot of a regularly scheduled election. The
62 ordinance shall take effect if approved by a majority of the
63 electors of the county voting in the referendum held for such
64 purpose. The ballot for the referendum must conform to the
65 requirements of s. 101.161. The interlocal agreement required
66 under paragraph (d) is a condition precedent to holding the
67 referendum.

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

77 (d)1. The county governing authority shall develop and
78 execute an interlocal agreement with participating
79 jurisdictions, which are the governing bodies of municipalities,
80 dependent special districts, independent special districts, or
81 municipal service taxing units that provide emergency fire and
82 rescue services within such county. The interlocal agreement
83 must include a majority of the service providers in the county.

84 2. The interlocal agreement shall specify only that:

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

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

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

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

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

124 (g) Municipalities, special fire control and rescue
125 districts, and contract service providers that do not enter into
126 an interlocal agreement are not entitled to receive a portion of
127 the proceeds of the surtax collected under this subsection and
128 are not required to reduce ad valorem taxes or non-ad valorem
129 assessments pursuant to paragraph (e).

130 (h) The provisions of sub-subparagraph (d)2.a. and
131 subparagraph (d)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 the prohibited
136 participating jurisdictions' boundaries; 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 (i) 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.