

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Hooper offered the following:

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

4 Between lines 1769-1770 and insert:

5 Section 26. Subsection (8) is added to section 212.055,  
6 Florida Statutes, to read:

7 212.055 Discretionary sales surtaxes; legislative intent;  
8 authorization and use of proceeds.--It is the legislative intent  
9 that any authorization for imposition of a discretionary sales  
10 surtax shall be published in the Florida Statutes as a  
11 subsection of this section, irrespective of the duration of the  
12 levy. Each enactment shall specify the types of counties  
13 authorized to levy; the rate or rates which may be imposed; the  
14 maximum length of time the surtax may be imposed, if any; the  
15 procedure which must be followed to secure voter approval, if  
16 required; the purpose for which the proceeds may be expended;

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17 and such other requirements as the Legislature may provide.  
18 Taxable transactions and administrative procedures shall be as  
19 provided in s. 212.054.

20 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES

21 SURTAX.--

22 (a) The governing authority of a county may levy by  
23 ordinance a discretionary sales surtax of up to 1 percent for  
24 emergency fire rescue services and facilities as provided in  
25 this subsection. For purposes of this subsection, emergency fire  
26 rescue services include, but are not limited to, preventing and  
27 extinguishing fires; protecting and saving life and property  
28 from fires, natural or intentional acts, or disasters; enforcing  
29 municipal, county, or state fire prevention codes and laws  
30 pertaining to preventing and controlling fires; and providing  
31 prehospital emergency medical treatment.

32 (b) Upon the adoption of the ordinance, the levy of the  
33 surtax shall be placed on the ballot by the governing authority  
34 of the county enacting the ordinance. The referendum shall be  
35 placed on the ballot of a regularly scheduled election. The  
36 ordinance shall take effect if approved by a majority of the  
37 electors of the county voting in the referendum held for such  
38 purpose. The ballot for the referendum must conform to the  
39 requirements of s. 101.161. The interlocal agreement required  
40 under paragraph (d) is a condition precedent to holding the  
41 referendum.

42 (c) Pursuant to s. 212.054(4), the proceeds of the  
43 discretionary sales surtax collected under this subsection, less  
44 an administrative fee that may be retained by the Department of  
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45 Revenue, shall be distributed by the county to the participating  
46 jurisdictions that have entered into an interlocal agreement  
47 with the county as provided by this subsection. The county may  
48 also charge an administrative fee for receiving and distributing  
49 the surtax in an amount equal to the actual costs incurred, not  
50 to exceed 2 percent of the surtax collected.

51 (d)1. The county governing authority shall develop and  
52 execute an interlocal agreement with participating  
53 jurisdictions, which are the governing bodies of municipalities,  
54 dependent special districts, independent special districts, or  
55 municipal service taxing units that provide emergency fire and  
56 rescue services within such county. The interlocal agreement  
57 must include a majority of the service providers in the county.

58 2. The interlocal agreement shall specify only that:

59 a. The amount of the surtax proceeds to be distributed by  
60 the county to each participating jurisdiction is based upon the  
61 actual amounts collected within each participating jurisdiction  
62 as determined by the Department of Revenue's population  
63 allocations in accordance with s. 218.62; or

64 b. If a county has special fire control and rescue  
65 districts within its boundaries, the county shall distribute the  
66 surtax proceeds among the county and the participating  
67 municipalities or special fire control and rescue districts  
68 based upon the proportion of each entity's expenditure of ad  
69 valorem taxes and non-ad valorem assessments for fire control  
70 and emergency rescue services for each of the immediately  
71 preceding 5 fiscal years to the total of such expenditures for  
72 all participating entities.

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73       3. Each participating jurisdiction shall agree that if a  
74 participating jurisdiction is requested to provide personnel or  
75 equipment to any other service provider on a long-term basis,  
76 pursuant to an interlocal agreement, the jurisdiction providing  
77 the service is entitled to payment from the requesting service  
78 provider's share of the surtax proceeds for all costs of such  
79 equipment or personnel.

80       (e) Upon the surtax taking effect and the initiation of  
81 collections, a county and any participating jurisdiction  
82 entering into the interlocal agreement shall reduce the ad  
83 valorem tax levy and any non-ad valorem assessment for fire  
84 control and emergency rescue services in its next and subsequent  
85 budgets by the estimated amount of revenue provided by the  
86 surtax.

87       (f) The use of surtax proceeds authorized under this  
88 subsection does not relieve a local government of the obligation  
89 to comply with the provisions of chapter 200 and any related  
90 provision of law that establishes millage caps or limits  
91 undesignated budget reserves and procedures for establishing  
92 rollback rates for ad valorem taxes and budget adoption. If  
93 surtax collections exceed projected collections in any fiscal  
94 year, any surplus distribution shall be used to further reduce  
95 ad valorem taxes in the next fiscal year. These proceeds shall  
96 be applied as a rebate to the final millage after the TRIM  
97 notice is completed in accordance with this paragraph.

98       (g) Municipalities, special fire control and rescue  
99 districts, and contract service providers that do not enter into  
100 an interlocal agreement are not entitled to receive a portion of

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101 the proceeds of the surtax collected under this subsection and  
102 are not required to reduce ad valorem taxes or non-ad valorem  
103 assessments pursuant to paragraph (e).

104 (h) The provisions of sub-subparagraph (d)2.a. and  
105 subparagraph (d)3. do not apply if:

106 1. There is an interlocal agreement with the county and  
107 one or more participating jurisdictions that prohibits one or  
108 more jurisdictions from providing the same level of service for  
109 prehospital emergency medical treatment within the prohibited  
110 participating jurisdictions' boundaries; or

111 2. The county has issued a certificate of public  
112 convenience and necessity or its equivalent to a county  
113 department or dependent special district of the county.

114 (i) Surtax collections shall be initiated on January 1 of  
115 the year following a successful referendum to coincide with the  
116 provisions of s. 212.054(5).

122 -----  
123 **T I T L E A M E N D M E N T**

124 Remove line(s) 157 and insert:

125 institutions; amending s. 212.055, F.S.; authorizing counties to  
126 levy by ordinance a discretionary sales surtax for emergency  
127 fire rescue services and facilities for certain purposes;  
128 providing requirements for a referendum on levying the surtax;  
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129 providing requirements for a referendum ballot; providing for  
130 distribution of surtax proceeds; authorizing administrative fees  
131 for the Department of Revenue and the county; requiring the  
132 county governing authority to develop and execute an interlocal  
133 agreement; providing agreement requirements; providing  
134 distribution requirements for surtax proceeds; providing for  
135 sharing surtax proceeds between service providers under certain  
136 circumstances; providing requirements for reducing ad valorem  
137 tax levies and non-ad valorem assessments for emergency fire  
138 rescue services; providing for retention of application of  
139 certain provisions of law relating to the use of surtax  
140 proceeds; prohibiting certain local governments from receiving a  
141 portion of surtax proceeds under certain circumstances;  
142 relieving certain local governments of the obligation to reduce  
143 ad valorem taxes and non-ad valorem assessments under certain  
144 circumstances; providing for nonapplication of certain  
145 interlocal agreement requirements under certain circumstances;  
146 providing for initiation of surtax collections; providing  
147 effective dates.

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