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593-03757-10

Proposed Committee Substitute by the Committee on Finance and
Tax

1 A bill to be entitled
2 An act relating to community development districts;
3 creating s. 212.0315, F.S.; authorizing certain
4 community development districts to levy a tax on
5 certain transactions; providing a procedure to enact
6 the tax; providing definitions; requiring local
7 administration of the tax; providing an effective
8 date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Section 2121.0315, Florida Statutes, is created
13 to read:

14 212.0315 Optional Community Development District Tax on
15 rental or license fee for use of real property.-

16 (1) Any district may levy a tax of up to 1 percent on all
17 transactions occurring in the district that are subject to the
18 state tax imposed under s. 212.031, if the conditions in
19 subsection (2) are met. The tax, if levied, shall be computed as
20 the applicable rate times the amount of taxable transactions.

21 (2) (a) The tax must be first be approved by at least four
22 members of the five-member elected board of supervisors of the
23 district; and

24 (b) The tax must then be approved by a vote of at least
25 two-thirds of the landowners within the district, cast at a
26 special meeting called solely for the purpose of considering the
27 levying of the tax authorized by this section.



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28 1. The special meeting shall be noticed in the same manner
29 as is provided for in ss. 190.006(2)(a) for the initial election
30 of supervisors.

31 2. Landowners may cast their vote either in person or by
32 proxy in writing. Votes cast by proxy must comply with the
33 requirements for proxy votes set forth in ss. 190.006(2)(b).

34 3. Each landowner shall have one vote without regard to the
35 number of acres owned.

36 (c) The district board shall notify the department within
37 10 days after approval under this subsection to levy a tax.

38 (3) A tax authorized under this section may take effect on
39 the first day of any month, but may not take effect until at
40 least 60 days after approval to levy the tax is obtained
41 pursuant to subsection (2).

42 (4) If, pursuant to sub-subparagraph 190.006(3)(a)2.d., the
43 district board determines that the district has qualified
44 electors, the district's authority to levy a tax under this
45 section shall expire. The district board shall notify the
46 department within 10 days after such a determination is made.

47 (5) For the purposes of this section, the terms:

48 (a) "Qualified electors" and "landowners" have the same
49 meanings as provided in 190.003, F.S.

50 (b) "District" means a community development district
51 established pursuant to s. 190.004 that has no qualified
52 electors.

53 (6) The proceeds of the tax provided for in this section
54 shall only be used for the following purposes:

55 (a) To promote and support commercial activity within the
56 district;



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57 (b) To promote and support those festivals, special events,
58 and other activities within the district that enhance commercial
59 activity; and

60 (c) To provide public services as deemed necessary by the
61 district's board to support commercial activities, including
62 additional public services as deemed necessary by the district's
63 board to support festivals, special events, and other activities
64 that enhance commercial activity within the district. For the
65 purposes of this subsection, "public services" includes but are
66 not limited to law enforcement, fire protection, emergency
67 services, and sanitation services.

68 (7) All expenditures of the proceeds of the tax provided
69 for in this section must first be approved by the district board
70 of supervisors.

71 (8) The tax authorized under this section shall be charged
72 by the person receiving the consideration for the lease, license
73 or rental, and it shall be collected from the lessee, tenant, or
74 customer at the time of payment of the consideration for such
75 lease or rental.

76 (9) All transactions that are exempt from the state sales
77 tax imposed under s. 212.031, F.S., are exempt from the taxes
78 authorized by subsection (1).

79 (10) (a) Any district levying a tax authorized by this
80 section must locally administer the tax.

81 (b) Upon approval of a tax under subsection (2) and before
82 such tax may become effective, the district board shall adopt a
83 resolution that includes provision for, but need not be limited
84 to:

85 1. Initial collection of the tax to be made in the same



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86 manner as the tax imposed under this chapter.

87 2. Designation of the district official to whom the tax
88 shall be remitted, and that official's powers and duties with
89 respect thereto. Tax revenues may be used only in accordance
90 with the provisions of this section.

91 3. Requirements respecting the keeping of appropriate
92 books, records, and accounts by those responsible for collecting
93 and administering the tax.

94 4. Provision for payment of a dealer's credit as required
95 under this chapter.

96 5. A portion of the tax collected may be retained by the
97 district for costs of administration, but such portion shall not
98 exceed 3 percent of collections.

99 (c) A district adopting a tax authorized under this section
100 shall assume all responsibility for auditing the records and
101 accounts of dealers, and assessing, collecting, and enforcing
102 payments of delinquent taxes. The district shall be bound by
103 those rules of the department pertaining to the sales tax on
104 rentals and license fees for the use of real property imposed by
105 s. 212.031. The district shall be bound by the same
106 confidentiality requirements and subject to the same penalties
107 as the department under s. 213.053. The district may use any
108 power granted in this chapter to the department to determine the
109 amount of tax, penalties, and interest to be paid by each dealer
110 and to enforce payment of such tax, penalties, and interest. The
111 district may use a certified public accountant licensed in this
112 state in the administration of its statutory duties and
113 responsibilities. Such certified public accountants are bound by
114 the same confidentiality requirements and subject to the same



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115 penalties as the district under s. 213.053.

116 (11) The tax imposed by this section shall constitute a
117 lien on the property of the lessee or licensee of any real
118 estate in the same manner as, and shall be collectible as are,
119 liens authorized and imposed by ss. 713.68 and 713.69.

120 Section 2. This act shall take effect July 1, 2010.