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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2010	.	
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The Committee on Finance and Tax (Altman) recommended the following:

Senate Amendment

Delete lines 20 - 105
and insert:
the applicable rate times the amount of taxable transactions.
The amount of any such levy is not subject to tax under s.
212.031.

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

(b) The tax must then be approved by a vote of at least
two-thirds of the landowners within the district, cast at a



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13 special meeting called solely for the purpose of considering the
14 levying of the tax authorized by this section.

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

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

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

23 (c) The district board shall notify the department within
24 10 days after approval under this subsection to levy a tax.

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

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

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

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

37 (b) "District" means a community development district
38 established pursuant to s. 190.004 that has no qualified
39 electors.

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



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42 (a) To promote and support commercial activity within the
43 district;

44 (b) To promote and support those festivals, special events,
45 and other activities within the district that enhance commercial
46 activity; and

47 (c) To provide public services as deemed necessary by the
48 district's board to support commercial activities, including
49 additional public services as deemed necessary by the district's
50 board to support festivals, special events, and other activities
51 that enhance commercial activity within the district. For the
52 purposes of this subsection, "public services" includes but are
53 not limited to law enforcement, fire protection, emergency
54 services, and sanitation services.

55 (7) All expenditures of the proceeds of the tax provided
56 for in this section must first be approved by the district board
57 of supervisors.

58 (8) The tax authorized under this section shall be charged
59 by the person receiving the consideration for the lease, license
60 or rental, and it shall be collected from the lessee, tenant, or
61 licensee at the time of payment of the consideration for such
62 lease, rental, or license.

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

66 (10) (a) Any district levying a tax authorized by this
67 section must locally administer the tax. To the extent that such
68 provisions are not manifestly incompatible with the provisions
69 of this section, the same powers, duties, limitations, and
70 privileges imposed by chapters 212 and 213 apply to the



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71 assessment, payment, collection, and administration of tax
72 levied pursuant to this section.

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

77 1. The initial collection rate and the first day of
78 imposition of the tax.

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

83 3. Requirements respecting the keeping of appropriate
84 books, records, and accounts by those responsible for collecting
85 and administering the tax.

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

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

91 (c) A district adopting a tax authorized by this section
92 shall assume all responsibility for administering the tax
93 imposed by this section, including auditing the records and
94 accounts of dealers, and assessing, collecting, and enforcing
95 payments of delinquent taxes. The district shall be bound by the
96 rules of the department. The district shall be bound by the same