

By the Committee on Finance and Tax; and Senator Altman

593-04951-10

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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.

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

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12 Section 1. Section 212.0315, 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 which 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 The amount of any such levy is not subject to tax under s.
22 212.031.

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

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

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

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

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

38 (c) The district board shall notify the department within
39 10 days after approval under this subsection to levy a tax.

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

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

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

50 (a) "Qualified electors" and "landowners" have the same
51 meanings as provided in s. 190.003.

52 (b) "District" means a community development district
53 established pursuant to s. 190.004 which has no qualified
54 electors.

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

57 (a) To promote and support commercial activity within the
58 district;

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59 (b) To promote and support those festivals, special events,
60 and other activities within the district which enhance
61 commercial activity; and

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

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

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

78 (9) All transactions that are exempt from the state sales
79 tax imposed under s. 212.031 are exempt from the taxes
80 authorized by subsection (1).

81 (10) (a) Any district levying a tax authorized by this
82 section must locally administer the tax. To the extent that such
83 provisions are not manifestly incompatible with the provisions
84 of this section, the same powers, duties, limitations, and
85 privileges imposed by this chapter and chapter 213 apply to the
86 assessment, payment, collection, and administration of tax
87 levied pursuant to this section.

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

92 1. The initial collection rate and the first day of
93 imposition of the tax.

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

98 3. Requirements respecting the keeping of appropriate
99 books, records, and accounts by those responsible for collecting
100 and administering the tax.

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

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

106 (c) A district adopting a tax authorized by this section
107 shall assume all responsibility for administering the tax
108 imposed by this section, including auditing the records and
109 accounts of dealers and assessing, collecting, and enforcing
110 payments of delinquent taxes. The district shall be bound by the
111 rules of the department. The district shall be bound by the same
112 confidentiality requirements and is subject to the same
113 penalties as the department under s. 213.053. The district may
114 use any power granted in this chapter to the department to
115 determine the amount of tax, penalties, and interest to be paid
116 by each dealer and to enforce payment of such tax, penalties,

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117 and interest. The district may use a certified public accountant
118 licensed in this state in the administration of its statutory
119 duties and responsibilities. Such certified public accountants
120 are bound by the same confidentiality requirements and subject
121 to the same penalties as the district under s. 213.053.

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

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