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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/07/2010	.	
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The Committee on Community Affairs (Gardiner) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 189 and 190  
insert:

Section 1. Subsection (1) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties



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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;  
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 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
21 SURTAX.—

22 (a) Each charter county that has adopted a charter, ~~and~~  
23 each county the government of which is consolidated with that of  
24 one or more municipalities, and each county that is within a  
25 regional transportation or transit authority created under  
26 chapter 343 or 349, may levy a discretionary sales surtax,  
27 subject to approval by a majority vote of the electorate of the  
28 county or by a charter amendment approved by a majority vote of  
29 the electorate of the county.

30 (b) The rate shall be up to 1 percent.

31 (c) The proposal to adopt a discretionary sales surtax as  
32 provided in this subsection and to create a trust fund within  
33 the county accounts shall be placed on the ballot in accordance  
34 with law at a time to be set at the discretion of the governing  
35 body.

36 (d) Proceeds from the surtax shall be applied to as many or  
37 as few of the uses enumerated below in whatever combination the  
38 county commission deems appropriate:

39 1. Deposited by the county in the trust fund and shall be  
40 used for the purposes of development, construction, equipment,  
41 maintenance, operation, supportive services, including a



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42 countywide bus system, and related costs of a fixed guideway  
43 rapid transit system;

44 2. Remitted by the governing body of the county to an  
45 expressway, transit, or transportation authority created by law  
46 to be used, at the discretion of such authority, for the  
47 development, construction, operation, or maintenance of roads or  
48 bridges in the county, for the operation and maintenance of a  
49 bus system, for the payment of principal and interest on  
50 existing bonds issued for the construction of such roads or  
51 bridges, and, upon approval by the county commission, such  
52 proceeds may be pledged for bonds issued to refinance existing  
53 bonds or new bonds issued for the construction of such roads or  
54 bridges;

55 3. Used by the ~~charter~~ county for the development,  
56 construction, operation, and maintenance of roads and bridges in  
57 the county; for the expansion, operation, and maintenance of bus  
58 and fixed guideway systems; and for the payment of principal and  
59 interest on bonds issued for the construction of fixed guideway  
60 rapid transit systems, bus systems, roads, or bridges; and such  
61 proceeds may be pledged by the governing body of the county for  
62 bonds issued to refinance existing bonds or new bonds issued for  
63 the construction of such fixed guideway rapid transit systems,  
64 bus systems, roads, or bridges and no more than 25 percent used  
65 for nontransit uses; and

66 4. Used by the ~~charter~~ county for the planning,  
67 development, construction, operation, and maintenance of roads  
68 and bridges in the county; for the planning, development,  
69 expansion, operation, and maintenance of bus and fixed guideway  
70 systems; and for the payment of principal and interest on bonds



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71 issued for the construction of fixed guideway rapid transit  
72 systems, bus systems, roads, or bridges; and such proceeds may  
73 be pledged by the governing body of the county for bonds issued  
74 to refinance existing bonds or new bonds issued for the  
75 construction of such fixed guideway rapid transit systems, bus  
76 systems, roads, or bridges. Pursuant to an interlocal agreement  
77 entered into pursuant to chapter 163, the governing body of the  
78 ~~charter~~ county may distribute proceeds from the tax to a  
79 municipality, or an expressway or transportation authority  
80 created by law to be expended for the purpose authorized by this  
81 paragraph. Any ~~charter~~ county that has entered into interlocal  
82 agreements for distribution of proceeds to one or more  
83 municipalities in the county shall revise such interlocal  
84 agreements no less than every 5 years in order to include any  
85 municipalities that have been created since the prior interlocal  
86 agreements were executed.

87  
88 ===== T I T L E A M E N D M E N T =====

89 And the title is amended as follows:

90       Between lines 2 and 3  
91 insert:

92       212.055, F.S., including counties within a regional  
93       transportation or transit authority with those  
94       counties authorized to levy a discretionary sales  
95       surtax for transportation systems under certain  
96       conditions; amending s.