

HB 7203

2010

1                   A bill to be entitled  
2           An act relating to community development districts;  
3           creating s. 212.0315, F.S.; authorizing certain community  
4           development districts to levy a tax on certain  
5           transactions; requiring approval by the district board of  
6           supervisors and district landowners; providing a procedure  
7           to enact the tax; providing for an effective date of the  
8           tax; providing for expiration of the tax under certain  
9           circumstances; providing definitions; specifying uses of  
10          tax proceeds; requiring prior approval by the district  
11          board for expenditures of tax proceeds; specifying tax  
12          charging and collection requirements; providing for  
13          exempting certain transactions; requiring local  
14          administration of the tax; requiring adoption of a  
15          resolution; specifying requirements for local  
16          administration; specifying that the tax constitutes a lien  
17          for certain purposes; providing an effective date.

18  
19   Be It Enacted by the Legislature of the State of Florida:

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21           Section 1. Section 212.0315, Florida Statutes, is created  
22   to read:

23           212.0315 Optional community development district tax on  
24   rental or license fee for use of real property.-

25           (1) A district may levy a tax of up to 1 percent on all  
26   transactions occurring in the district that are subject to the  
27   state tax imposed under s. 212.031 if the conditions in

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28 subsection (2) are met. The tax, if levied, shall be computed as  
29 the applicable rate times the amount of taxable transactions.

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

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

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

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

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

45 (c) The district board shall notify the department within  
46 10 days after approval under this subsection to levy a tax.

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

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

56           (5) As used in this section, the terms:  
 57           (a) "District" means a community development district  
 58 established pursuant to s. 190.004 that has no qualified  
 59 electors.  
 60           (b) "Landowner" has the same meaning as provided in s.  
 61 190.003.  
 62           (c) "Qualified elector" has the same meaning as provided  
 63 in s. 190.003.  
 64           (6) The proceeds of the tax provided for in this section  
 65 shall only be used to:  
 66           (a) Promote and support commercial activity within the  
 67 district.  
 68           (b) Promote and support those festivals, special events,  
 69 and other activities within the district that enhance commercial  
 70 activity.  
 71           (c) Provide public services as deemed necessary by the  
 72 district's board to support commercial activities, including  
 73 additional public services as deemed necessary by the district's  
 74 board to support festivals, special events, and other activities  
 75 that enhance commercial activity within the district. As used in  
 76 this paragraph, the term "public services" includes, but is not  
 77 limited to, law enforcement, fire protection, emergency  
 78 services, and sanitation services.  
 79           (7) All expenditures of the proceeds of the tax provided  
 80 for in this section must first be approved by the district board  
 81 of supervisors.  
 82           (8) The tax authorized under this section shall be charged  
 83 by the person receiving the consideration for the lease,

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84 license, or rental and shall be collected from the lessee,  
85 tenant, or customer at the time of payment of the consideration  
86 for such lease or rental.

87 (9) All transactions that are exempt from the tax imposed  
88 under s. 212.031 are exempt from the tax authorized by this  
89 section.

90 (10) (a) Any district levying a tax authorized by this  
91 section shall locally administer the tax.

92 (b) Upon approval of a tax pursuant to subsection (2) and  
93 before such tax may become effective, the district board shall  
94 adopt a resolution that includes provision for, but need not be  
95 limited to:

96 1. Initial collection of the tax to be made in the same  
97 manner as the tax imposed under this chapter.

98 2. Designation of the district official to whom the tax  
99 shall be remitted and that official's powers and duties with  
100 respect to such tax revenues. Tax revenues may be used only in  
101 accordance with the provisions of this section.

102 3. Requirements respecting the keeping of appropriate  
103 books, records, and accounts by those responsible for collecting  
104 and administering the tax.

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

107 (c) A portion of the tax collected may be retained by the  
108 district for costs of administration, but such portion may not  
109 exceed 3 percent of collections.

110 (d) A district adopting a tax authorized under this  
111 section shall assume all responsibility for auditing the records

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112 and accounts of dealers and assessing, collecting, and enforcing  
113 payments of delinquent taxes. The district shall be bound by the  
114 rules of the department pertaining to the sales tax on rentals  
115 and license fees for the use of real property imposed by s.  
116 212.031. The district shall be bound by the same confidentiality  
117 requirements and subject to the same penalties as the department  
118 under s. 213.053. The district may use any power granted in this  
119 chapter to the department to determine the amount of tax,  
120 penalties, and interest to be paid by each dealer and to enforce  
121 payment of such tax, penalties, and interest. The district may  
122 use a certified public accountant licensed in this state in the  
123 administration of its statutory duties and responsibilities.  
124 Such certified public accountants are bound by the same  
125 confidentiality requirements and subject to the same penalties  
126 as the district under s. 213.053.

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

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