



497276

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
05/18/2011	.	
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The Committee on Judiciary (Joyner) recommended the following:

1 **Senate Amendment to Substitute Amendment (979524) (with**
2 **title amendment)**

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4 Between lines 159 and 160
5 insert:

6 Section 8. If House Joint Resolution 381 or Senate Joint
7 Resolution 658, 2011 Regular Session, is approved by a vote of
8 the electors in a special election held concurrent with the
9 presidential preference primary in 2012 or in the general
10 election held in November 2012, section 218.12, Florida
11 Statutes, is amended to read:

12 218.12 Appropriations to offset reductions in ad valorem
13 tax revenue in fiscally constrained counties.—



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14 (1) (a) Beginning in fiscal year 2008-2009, the Legislature
15 shall appropriate moneys to offset the reductions in ad valorem
16 tax revenue experienced by fiscally constrained counties, as
17 defined in s. 218.67(1), which occur as a direct result of the
18 implementation of revisions of Art. VII of the State
19 Constitution approved in the special election held on January
20 29, 2008. The moneys appropriated for this purpose shall be
21 distributed in January of each fiscal year among the fiscally
22 constrained counties based on each county's proportion of the
23 total reduction in ad valorem tax revenue resulting from the
24 implementation of the revision.

25 (b) ~~(2)~~ On or before November 15 of each year, beginning in
26 2008, each fiscally constrained county shall apply to the
27 Department of Revenue to participate in the distribution of the
28 appropriation and provide documentation supporting the county's
29 estimated reduction in ad valorem tax revenue in the form and
30 manner prescribed by the Department of Revenue. The
31 documentation must include an estimate of the reduction in
32 taxable value directly attributable to revisions of Art. VII of
33 the State Constitution for all county taxing jurisdictions
34 within the county and shall be prepared by the property
35 appraiser in each fiscally constrained county. The documentation
36 must also include the county millage rates applicable in all
37 such jurisdictions for both the current year and the prior year;
38 rolled-back rates, determined as provided in s. 200.065, for
39 each county taxing jurisdiction; and maximum millage rates that
40 could have been levied by majority vote pursuant to s. 200.185.
41 For purposes of this section, each fiscally constrained county's
42 reduction in ad valorem tax revenue shall be calculated as 95



43 percent of the estimated reduction in taxable value times the
44 lesser of the 2007 applicable millage rate or the applicable
45 millage rate for each county taxing jurisdiction in the prior
46 year.

47 (c) ~~(3)~~ In determining the reductions in ad valorem tax
48 revenues occurring as a result of the implementation of the
49 revisions to Art. VII of the State Constitution approved in the
50 special election held on January 29, 2008, the value of
51 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the
52 State Constitution shall include only the reduction in taxable
53 value for homesteads established January 1 of the year in which
54 the determination is being made.

55 (2) (a) Beginning in the 2012-2013 fiscal year, the
56 Legislature shall appropriate moneys to offset the reductions in
57 ad valorem tax revenue experienced by fiscally constrained
58 counties, as defined in s. 218.67(1), which occur as a direct
59 result of the implementation of the revision of Art. VII of the
60 State Constitution contained in SJR 658 or HJR 381, 2011 Regular
61 Session. The moneys appropriated for this purpose shall be
62 distributed among the fiscally constrained counties based on
63 each county's proportion of the total reduction in ad valorem
64 tax revenue resulting from the implementation of the revision.

65 (b) On or before February 1 each year, each fiscally
66 constrained county shall apply to the Executive Office of the
67 Governor to participate in the distribution of the appropriation
68 and provide documentation supporting the county's estimated
69 reduction in ad valorem tax revenue to the Executive Office of
70 the Governor.

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

And the title is amended as follows:

Delete line 203

and insert:

renewal of emergency rules; amending s. 218.12, F.S.;
requiring the Legislature to appropriate funds to
fiscally constrained counties to offset reductions in
ad valorem tax revenue as the result of the
implementation of certain proposed revisions to the
State Constitution; providing for certain