

HB 495

2011

1 A bill to be entitled
2 An act relating to the emergency fire rescue services and
3 facilities surtax; amending s. 212.055, F.S.; revising and
4 limiting the authorized uses for which the proceeds from
5 the surtax may be expended; requiring that any review
6 required by ordinance or local agreement to determine the
7 need for continuing the surtax begin within a certain time
8 after imposition of the surtax or completion of a prior
9 review; providing an effective date.

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

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13 Section 1. Paragraph (a) of subsection (8) of section
14 212.055, Florida Statutes, is amended, and paragraph (k) is
15 added to that subsection, to read:

16 212.055 Discretionary sales surtaxes; legislative intent;
17 authorization and use of proceeds.—It is the legislative intent
18 that any authorization for imposition of a discretionary sales
19 surtax shall be published in the Florida Statutes as a
20 subsection of this section, irrespective of the duration of the
21 levy. Each enactment shall specify the types of counties
22 authorized to levy; the rate or rates which may be imposed; the
23 maximum length of time the surtax may be imposed, if any; the
24 procedure which must be followed to secure voter approval, if
25 required; the purpose for which the proceeds may be expended;
26 and such other requirements as the Legislature may provide.
27 Taxable transactions and administrative procedures shall be as
28 provided in s. 212.054.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

30 (a) The governing authority of a county, other than a
31 county that has imposed two separate discretionary surtaxes
32 without expiration, may, by ordinance, levy a discretionary
33 sales surtax of up to 1 percent for emergency fire rescue
34 services and facilities as provided in this subsection. As used
35 in this subsection, the term "emergency fire rescue services" is
36 limited to maintaining firefighting equipment, conducting fire
37 safety classes, and establishing or undertaking fire prevention
38 measures only during the times when a jurisdiction is
39 susceptible to fires; ~~includes, but is not limited to,~~
40 ~~preventing and~~ extinguishing fires; protecting and saving life
41 and property from fires or natural or intentional acts or
42 disasters; enforcing municipal, county, or state fire prevention
43 codes and laws pertaining to the prevention and control of
44 fires; and providing prehospital emergency medical treatment.

45 (k) If any ordinance or interlocal agreement required
46 under this subsection includes a provision requiring a review or
47 periodic reviews to determine whether imposition of the
48 discretionary sales surtax continues to remain necessary, the
49 first review must begin within 4 years after imposition of the
50 discretionary sales surtax and any later review must begin
51 within 4 years after completion of any prior review.

52 Section 2. This act shall take effect July 1, 2011.