

1 A bill to be entitled
 2 An act relating to local business taxes; repealing ch.
 3 205, F.S., which established the Local Business Tax
 4 Act; amending ss. 202.24, 213.0535, 213.756, 290.0057,
 5 337.401, 376.84, 379.3761, 482.071, 482.242, 489.119,
 6 489.127, 489.128, 489.131, 489.516, 489.521, 489.5315,
 7 489.532, 489.533, 489.537, 500.511, 501.016, 501.143,
 8 501.160, 507.13, 539.001, and 559.939, F.S.;
 9 conforming references and cross-references;
 10 authorizing the continuation of local business
 11 taxation, notwithstanding the repeal of ch. 205, F.S.,
 12 to the extent necessary to meet specified debt
 13 obligations secured by local business tax revenues;
 14 requiring that certain excess amounts of revenue
 15 collected from the continuation of local business
 16 taxation be refunded to taxpayers on a pro rata basis;
 17 providing an effective date.

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

20
 21 Section 1. Chapter 205, Florida Statutes, consisting of
 22 sections 205.013, 205.022, 205.023, 205.0315, 205.032, 205.033,
 23 205.042, 205.043, 205.045, 205.053, 205.0532, 205.0535,
 24 205.0536, 205.0537, 205.054, 205.063, 205.064, 205.065, 205.066,
 25 205.162, 205.171, 205.191, 205.192, 205.193, 205.194, 205.196,
 26 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and 205.1975,
 27 is repealed.

28 Section 2. Paragraph (c) of subsection (2) of section
 29 202.24, Florida Statutes, is amended to read:

30 202.24 Limitations on local taxes and fees imposed on
 31 dealers of communications services.—

32 (2)

33 (c) This subsection does not apply to:

34 1. Local communications services taxes levied under this
 35 chapter.

36 2. Ad valorem taxes levied pursuant to chapter 200.

37 ~~3. Business taxes levied under chapter 205.~~

38 3.4. "911" service charges levied under chapter 365.

39 ~~4.5.~~ Amounts charged for the rental or other use of
 40 property owned by a public body which is not in the public
 41 rights-of-way to a dealer of communications services for any
 42 purpose, including, but not limited to, the placement or
 43 attachment of equipment used in the provision of communications
 44 services.

45 ~~5.6.~~ Permit fees of general applicability which are not
 46 related to placing or maintaining facilities in or on public
 47 roads or rights-of-way.

48 ~~6.7.~~ Permit fees related to placing or maintaining
 49 facilities in or on public roads or rights-of-way pursuant to s.
 50 337.401.

51 ~~7.8.~~ Any in-kind requirements, institutional networks, or
 52 contributions for, or in support of, the use or construction of
 53 public, educational, or governmental access facilities allowed
 54 under federal law and imposed on providers of cable or video
 55 service pursuant to any existing ordinance or an existing

56 franchise agreement granted by each municipality or county,
 57 under which ordinance or franchise agreement service is provided
 58 prior to July 1, 2007, or as permitted under chapter 610.
 59 Nothing in this subparagraph shall prohibit the ability of
 60 providers of cable or video service to recover such expenses as
 61 allowed under federal law.

62 ~~8.9.~~ Special assessments and impact fees.

63 ~~9.10.~~ Pole attachment fees that are charged by a local
 64 government for attachments to utility poles owned by the local
 65 government.

66 ~~10.11.~~ Utility service fees or other similar user fees for
 67 utility services.

68 ~~11.12.~~ Any other generally applicable tax, fee, charge, or
 69 imposition authorized by general law on July 1, 2000, which is
 70 not specifically prohibited by this subsection or included as a
 71 replaced revenue source in s. 202.20.

72 Section 3. Paragraph (a) of subsection (4) of section
 73 213.0535, Florida Statutes, is amended to read:

74 213.0535 Registration Information Sharing and Exchange
 75 Program.—

76 (4) There are two levels of participation:

77 (a) Each unit of state or local government responsible for
 78 administering one or more of the provisions specified in
 79 subparagraphs 1.-7. ~~1.-8.~~ is a level-one participant. Level-one
 80 participants shall exchange, monthly or quarterly, as determined
 81 jointly by each participant and the department, the data
 82 enumerated in subsection (2) for each new registrant, new filer,
 83 or initial reporter, permittee, or licensee, with respect to the

84 following taxes, licenses, or permits:

- 85 1. The sales and use tax imposed under chapter 212.
- 86 2. The tourist development tax imposed under s. 125.0104.
- 87 3. The tourist impact tax imposed under s. 125.0108.
- 88 ~~4. Local business taxes imposed under chapter 205.~~
- 89 4.5. Convention development taxes imposed under s.
- 90 212.0305.
- 91 ~~5.6.~~ Public lodging and food service establishment
- 92 licenses issued pursuant to chapter 509.
- 93 ~~6.7.~~ Beverage law licenses issued pursuant to chapter 561.
- 94 ~~7.8.~~ A municipal resort tax as authorized under chapter
- 95 67-930, Laws of Florida.

96 Section 4. Paragraph (b) of subsection (2) of section
 97 213.756, Florida Statutes, is amended to read:

98 213.756 Funds collected are state tax funds.—
 99 (2)

100 (b) This subsection applies to those taxes enumerated in
 101 s. 72.011, excluding chapter 202 and that portion of chapter 203
 102 collected thereunder, ~~and also applies to taxes imposed under~~
 103 ~~chapter 205.~~

104 Section 5. Paragraph (e) of subsection (1) of section
 105 290.0057, Florida Statutes, is amended to read:

106 290.0057 Enterprise zone development plan.—

107 (1) Any application for designation as a new enterprise
 108 zone must be accompanied by a strategic plan adopted by the
 109 governing body of the municipality or county, or the governing
 110 bodies of the county and one or more municipalities together. At
 111 a minimum, the plan must:

112 (e) Commit the governing body or bodies to enact and
 113 maintain local fiscal and regulatory incentives, if approval for
 114 the area is received under s. 290.0065. These incentives may
 115 include the municipal public service tax exemption provided by
 116 s. 166.231, the economic development ad valorem tax exemption
 117 provided by s. 196.1995, ~~the business tax exemption provided by~~
 118 ~~s. 205.054~~, local impact fee abatement or reduction, or low-
 119 interest or interest-free loans or grants to businesses to
 120 encourage the revitalization of the nominated area.

121 Section 6. Paragraph (f) of subsection (3) of section
 122 337.401, Florida Statutes, is amended to read:

123 337.401 Use of right-of-way for utilities subject to
 124 regulation; permit; fees.—

125 (3)

126 (f) Except as expressly allowed or authorized by general
 127 law and except for the rights-of-way permit fees subject to
 128 paragraph (c), a municipality or county may not levy on a
 129 provider of communications services a tax, fee, or other charge
 130 or imposition for operating as a provider of communications
 131 services within the jurisdiction of the municipality or county
 132 which is in any way related to using its roads or rights-of-way.
 133 A municipality or county may not require or solicit in-kind
 134 compensation, except as otherwise provided in s. 202.24(2)(c)7.
 135 ~~s. 202.24(2)(c)8.~~ or s. 610.109. Nothing in this paragraph shall
 136 impair any ordinance or agreement in effect on May 22, 1998, or
 137 any voluntary agreement entered into subsequent to that date,
 138 which provides for or allows in-kind compensation by a
 139 telecommunications company.

140 Section 7. Paragraphs (e) through (o) of subsection (1) of
 141 section 376.84, Florida Statutes, are redesignated as paragraphs
 142 (d) through (n), respectively, and present paragraph (d) of that
 143 subsection is amended to read:

144 376.84 Brownfield redevelopment economic incentives.—It is
 145 the intent of the Legislature that brownfield redevelopment
 146 activities be viewed as opportunities to significantly improve
 147 the utilization, general condition, and appearance of these
 148 sites. Different standards than those in place for new
 149 development, as allowed under current state and local laws,
 150 should be used to the fullest extent to encourage the
 151 redevelopment of a brownfield. State and local governments are
 152 encouraged to offer redevelopment incentives for this purpose,
 153 as an ongoing public investment in infrastructure and services,
 154 to help eliminate the public health and environmental hazards,
 155 and to promote the creation of jobs in these areas. Such
 156 incentives may include financial, regulatory, and technical
 157 assistance to persons and businesses involved in the
 158 redevelopment of the brownfield pursuant to this act.

159 (1) Financial incentives and local incentives for
 160 redevelopment may include, but not be limited to:

161 ~~(d) Waiver, reduction, or limitation by line of business~~
 162 ~~with respect to business taxes pursuant to chapter 205.~~

163 Section 8. Subsections (5) and (6) of section 379.3761,
 164 Florida Statutes, are renumbered as subsections (4) and (5),
 165 respectively, and present subsection (4) of that section is
 166 amended to read:

167 379.3761 Exhibition or sale of wildlife; fees;

168 classifications.-

169 ~~(4) The provisions of this section relative to licensing~~
 170 ~~for exhibition do not apply to any municipal, county, state, or~~
 171 ~~other publicly owned wildlife exhibit or any traveling zoo,~~
 172 ~~circus, or exhibit licensed under chapter 205.~~

173 Section 9. Subsection (5) of section 482.071, Florida
 174 Statutes, is amended to read:

175 482.071 Licenses.-

176 ~~(5) A license under this section is a prerequisite for the~~
 177 ~~issuance of a local occupational license to engage in pest~~
 178 ~~control, as provided in s. 205.1967.~~

179 Section 10. Paragraphs (b) through (g) of subsection (1)
 180 of section 482.242, Florida Statutes, are redesignated as
 181 paragraphs (a) through (f), respectively, and present paragraph
 182 (a) of that subsection is amended to read:

183 482.242 Preemption.-

184 (1) This chapter is intended as comprehensive and
 185 exclusive regulation of pest control in this state. The
 186 provisions of this chapter preempt to the state all regulation
 187 of the activities and operations of pest control services,
 188 including the pesticides used pursuant to labeling and
 189 registration approved under part I of chapter 487. No local
 190 government or political subdivision of the state may enact or
 191 enforce an ordinance that regulates pest control, except that
 192 the preemption in this section does not prohibit a local
 193 government or political subdivision from enacting an ordinance
 194 regarding any of the following:

195 ~~(a) Local business taxes adopted pursuant to chapter 205.~~

196 Section 11. Subsections (5), (6), and (7) of section
 197 489.119, Florida Statutes, are renumbered as subsections (4),
 198 (5), and (6), respectively, and present subsection (4) of that
 199 section is amended to read:

200 489.119 Business organizations; qualifying agents.—

201 ~~(4) When a certified qualifying agent, on behalf of a~~
 202 ~~business organization, makes application for a business tax~~
 203 ~~receipt in any municipality or county of this state, the~~
 204 ~~application shall be made with the tax collector in the name of~~
 205 ~~the business organization and the qualifying agent; and the~~
 206 ~~license, when issued, shall be issued to the business~~
 207 ~~organization, upon payment of the appropriate licensing fee and~~
 208 ~~exhibition to the tax collector of a valid certificate for the~~
 209 ~~qualifying agent issued by the department, and the state license~~
 210 ~~numbers shall be noted thereon.~~

211 Section 12. Subsection (1) of section 489.127, Florida
 212 Statutes, is amended to read:

213 489.127 Prohibitions; penalties.—

214 (1) No person shall:

215 (a) Falsely hold himself or herself or a business
 216 organization out as a licensee, certificateholder, or
 217 registrant;

218 (b) Falsely impersonate a certificateholder or registrant;

219 (c) Present as his or her own the certificate or
 220 registration of another;

221 (d) Knowingly give false or forged evidence to the board
 222 or a member thereof;

223 (e) Use or attempt to use a certificate or registration

224 that has been suspended or revoked;

225 (f) Engage in the business or act in the capacity of a
 226 contractor or advertise himself or herself or a business
 227 organization as available to engage in the business or act in
 228 the capacity of a contractor without being duly registered or
 229 certified;

230 (g) Operate a business organization engaged in contracting
 231 after 60 days following the termination of its only qualifying
 232 agent without designating another primary qualifying agent,
 233 except as provided in ss. 489.119 and 489.1195;

234 (h) Commence or perform work for which a building permit
 235 is required pursuant to part IV of chapter 553 without such
 236 building permit being in effect; or

237 (i) Willfully or deliberately disregard or violate any
 238 municipal or county ordinance relating to uncertified or
 239 unregistered contractors.

240
 241 For purposes of this subsection, a person or business
 242 organization operating on an inactive or suspended certificate
 243 or registration is not duly certified or registered and is
 244 considered unlicensed. ~~A business tax receipt issued under the~~
 245 ~~authority of chapter 205 is not a license for purposes of this~~
 246 ~~part.~~

247 Section 13. Paragraph (c) of subsection (1) of section
 248 489.128, Florida Statutes, is redesignated as paragraph (b), and
 249 present paragraph (b) of that subsection is amended to read:

250 489.128 Contracts entered into by unlicensed contractors
 251 unenforceable.—

252 (1) As a matter of public policy, contracts entered into
 253 on or after October 1, 1990, by an unlicensed contractor shall
 254 be unenforceable in law or in equity by the unlicensed
 255 contractor.

256 ~~(b) For purposes of this section, an individual or~~
 257 ~~business organization may not be considered unlicensed for~~
 258 ~~failing to have a business tax receipt issued under the~~
 259 ~~authority of chapter 205.~~

260 Section 14. Paragraph (c) of subsection (3) of section
 261 489.131, Florida Statutes, is amended to read:

262 489.131 Applicability.—

263 (3) Nothing in this part limits the power of a
 264 municipality or county:

265 (c) To collect ~~business taxes, subject to s. 205.065, and~~
 266 inspection fees for engaging in contracting or examination fees
 267 from persons who are registered with the board pursuant to local
 268 examination requirements ~~and issue business tax receipts.~~

269 ~~However, nothing in this part shall be construed to require~~
 270 ~~general contractors, building contractors, or residential~~
 271 ~~contractors to obtain additional business tax receipts for~~
 272 ~~specialty work when such specialty work is performed by~~
 273 ~~employees of such contractors on projects for which they have~~
 274 ~~substantially full responsibility and such contractors do not~~
 275 ~~hold themselves out to the public as being specialty~~
 276 ~~contractors.~~

277 Section 15. Subsection (3) of section 489.516, Florida
 278 Statutes, is amended to read:

279 489.516 Qualifications to practice; restrictions;

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280 prerequisites.—

281 (3) When a certificateholder desires to engage in
282 contracting in any area of the state, as a prerequisite
283 therefor, he or she shall only be required to exhibit to the
284 local building official, tax collector, or other authorized
285 person in charge of the issuance of licenses and building or
286 electrical permits in the area evidence of holding a current
287 certificate ~~and a current business tax receipt issued by the~~
288 ~~jurisdiction in which the certificateholder's principal place of~~
289 ~~business is located~~ and having paid the fee for the permit
290 required of other persons. However, a local construction
291 regulation board may deny the issuance of an electrical permit
292 to a certified contractor, or issue a permit with specific
293 conditions, if the local construction regulation board has found
294 such contractor, through the public hearing process, to be
295 guilty of fraud or a willful building code violation within the
296 county or municipality that the local construction regulation
297 board represents, or if the local construction regulation board
298 has proof that such contractor, through the public hearing
299 process, has been found guilty, in another county or
300 municipality within the past 12 months, of fraud or a willful
301 building code violation and finds, after providing notice to the
302 contractor, that such fraud or violation would have been fraud
303 or a violation if committed in the county or municipality that
304 the local construction board represents. Notification of and
305 information concerning such permit denial shall be submitted to
306 the Department of Business and Professional Regulation within 15
307 days after the local construction regulation board decides to

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308 deny the permit.

309 Section 16. Subsections (7) through (10) of section
310 489.521, Florida Statutes, are renumbered as subsections (6)
311 through (9), respectively, and present subsection (6) of that
312 section is amended to read:

313 489.521 Business organizations; qualifying agents.—

314 ~~(6) When a business organization qualified to engage in~~
315 ~~contracting makes application for a business tax receipt in any~~
316 ~~municipality or county of this state, the application shall be~~
317 ~~made with the tax collector in the name of the business~~
318 ~~organization, and the business tax receipt, when issued, shall~~
319 ~~be issued to the business organization upon payment of the~~
320 ~~appropriate licensing fee and exhibition to the tax collector of~~
321 ~~a valid certificate issued by the department.~~

322 Section 17. Section 489.5315, Florida Statutes, is amended
323 to read:

324 489.5315 Proprietary electrical or alarm contractors.—
325 Businesses that obtain an electrical or burglar alarm system
326 license to work only on their own equipment, and that do not
327 offer electrical or alarm contracting services to the public,
328 are not electrical or burglar alarm system contracting
329 businesses and do not have to obtain a business tax receipt in
330 addition to any they are otherwise required to have.

331 Section 18. Paragraph (c) of subsection (1) of section
332 489.532, Florida Statutes, is redesignated as paragraph (b), and
333 present paragraph (b) of that subsection is amended to read:

334 489.532 Contracts entered into by unlicensed contractors
335 unenforceable.—

336 (1) As a matter of public policy, contracts entered into
 337 on or after October 1, 1990, by an unlicensed contractor shall
 338 be unenforceable in law or in equity by the unlicensed
 339 contractor.

340 ~~(b) For purposes of this section, an individual or~~
 341 ~~business organization shall not be considered unlicensed for~~
 342 ~~failing to have a business tax receipt issued under the~~
 343 ~~authority of chapter 205.~~

344 Section 19. Paragraph (q) of subsection (1) of section
 345 489.533, Florida Statutes, is amended to read:

346 489.533 Disciplinary proceedings.—

347 (1) The following acts shall constitute grounds for
 348 disciplinary actions as provided in subsection (2):

349 (q) Failing to affix a registration or certification
 350 number as required by s. 489.521(6) ~~s. 489.521(7)~~.

351
 352 For the purposes of this subsection, construction is considered
 353 to be commenced when the contract is executed and the contractor
 354 has accepted funds from the customer or lender.

355 Section 20. Subsection (9) of section 489.537, Florida
 356 Statutes, is renumbered as subsection (8), and paragraph (b) of
 357 subsection (3) and present subsection (8) of that section are
 358 amended to read:

359 489.537 Application of this part.—

360 (3) Nothing in this act limits the power of a municipality
 361 or county:

362 (b) To collect fees for ~~business tax receipts and~~
 363 inspections for engaging in contracting or examination fees from

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364 persons who are registered with the local boards pursuant to
 365 local examination requirements.

366 ~~(8) Persons licensed under this part are subject to ss.~~
 367 ~~205.0535(1) and 205.065, as applicable.~~

368 Section 21. Subsection (3) of section 500.511, Florida
 369 Statutes, is amended to read:

370 500.511 Fees; enforcement; preemption.—

371 (3) PREEMPTION OF AUTHORITY TO REGULATE.—Regulation of
 372 bottled water plants, water vending machines, water vending
 373 machine operators, and packaged ice plants is preempted by the
 374 state. No county or municipality may adopt or enforce any
 375 ordinance that regulates the licensure or operation of bottled
 376 water plants, water vending machines, or packaged ice plants,
 377 unless it is determined that unique conditions exist within the
 378 county which require the county to regulate such entities in
 379 order to protect the public health. ~~This subsection does not~~
 380 ~~prohibit a county or municipality from requiring a business tax~~
 381 ~~pursuant to chapter 205.~~

382 Section 22. Subsection (1) of section 501.016, Florida
 383 Statutes, is amended to read:

384 501.016 Health studios; security requirements.—Each health
 385 studio that sells contracts for health studio services shall
 386 meet the following requirements:

387 (1) Each health studio shall maintain for each separate
 388 business location a bond issued by a surety company admitted to
 389 do business in this state. The principal sum of the bond shall
 390 be \$50,000, ~~and the bond, when required, shall be obtained~~
 391 ~~before a business tax receipt may be issued under chapter 205.~~

392 ~~Upon issuance of a business tax receipt, the licensing authority~~
 393 ~~shall immediately notify the department of such issuance in a~~
 394 ~~manner established by the department by rule.~~ The bond shall be
 395 in favor of the state for the benefit of any person injured as a
 396 result of a violation of ss. 501.012-501.019. The aggregate
 397 liability of the surety to all persons for all breaches of the
 398 conditions of the bonds provided herein shall in no event exceed
 399 the amount of the bond. The original surety bond required by
 400 this section shall be filed with the department.

401 Section 23. Paragraphs (c) through (f) of subsection (3)
 402 of section 501.143, Florida Statutes, are redesignated as
 403 paragraphs (b) through (e), respectively, and present paragraph
 404 (b) of that subsection is amended to read:

405 501.143 Dance Studio Act.—

406 (3) REGISTRATION OF BALLROOM DANCE STUDIOS.—

407 ~~(b) Any person applying for or renewing a local business~~
 408 ~~tax receipt to engage in business as a ballroom dance studio~~
 409 ~~must exhibit an active registration certificate from the~~
 410 ~~department before the local business tax receipt may be issued~~
 411 ~~or reissued under chapter 205.~~

412 Section 24. Subsection (9) of section 501.160, Florida
 413 Statutes, is amended to read:

414 501.160 Rental or sale of essential commodities during a
 415 declared state of emergency; prohibition against unconscionable
 416 prices.—

417 (9) Upon a declaration of a state of emergency by the
 418 Governor, ~~in order to protect the health, safety, and welfare of~~
 419 ~~residents, any person who offers goods and services for sale to~~

420 ~~the public during the duration of the emergency and who does not~~
 421 ~~possess a business tax receipt under s. 205.032 or s. 205.042~~
 422 ~~commits a misdemeanor of the second degree, punishable as~~
 423 ~~provided in s. 775.082 or s. 775.083. During a declared~~
 424 ~~emergency, this subsection does not apply to religious,~~
 425 ~~charitable, fraternal, civic, educational, or social~~
 426 ~~organizations. During a declared emergency and when there is an~~
 427 ~~allegation of price gouging against the person, failure to~~
 428 ~~possess a license constitutes reasonable cause to detain the~~
 429 ~~person, provided that the detention shall only be made in a~~
 430 ~~reasonable manner and only for a reasonable period of time~~
 431 ~~sufficient for an inquiry into the circumstances surrounding the~~
 432 ~~failure to possess a license.~~

433 Section 25. Subsection (1) of section 507.13, Florida
 434 Statutes, is amended to read:

435 507.13 Local regulation.—

436 (1) (a) Except as provided in paragraph ~~paragraphs~~ (b) and
 437 ~~(c)~~, this chapter preempts a local ordinance or regulation of a
 438 county or municipality which regulates transactions relating to
 439 movers of household goods or moving brokers.

440 (b) This chapter does not preempt an ordinance or
 441 regulation originally enacted by a county before January 1,
 442 2011, or a subsequent amendment to such an ordinance or
 443 regulation. However, registration fees required by such an
 444 ordinance or regulation must be reasonable and may not exceed
 445 the cost of administering the ordinance or regulation. In
 446 addition, registration and bonding may be required only of a
 447 mover or moving broker whose principal place of business is

448 | located within that county's jurisdiction.

449 | ~~(c) This section does not preempt a local government's~~
 450 | ~~authority to levy a local business tax pursuant to chapter 205.~~

451 | Section 26. Paragraph (f) of subsection (3) of section
 452 | 539.001, Florida Statutes, is amended to read:

453 | 539.001 The Florida Pawnbroking Act.—

454 | (3) LICENSE REQUIRED.—

455 | ~~(f) Any person applying for or renewing a local~~
 456 | ~~occupational license to engage in business as a pawnbroker must~~
 457 | ~~exhibit a current license from the agency before the local~~
 458 | ~~business tax receipt may be issued or reissued.~~

459 | Section 27. Section 559.939, Florida Statutes, is amended
 460 | to read:

461 | 559.939 State preemption.—No municipality ~~or county~~ or
 462 | other political subdivision of this state shall have authority
 463 | to levy or collect any registration fee or tax, as a regulatory
 464 | measure, or to require the registration or bonding in any manner
 465 | of any seller of travel who is registered or complies with all
 466 | applicable provisions of this part, unless that authority is
 467 | provided for by special or general act of the Legislature. Any
 468 | ordinance, resolution, or regulation of any municipality ~~or~~
 469 | ~~county~~ or other political subdivision of this state which is in
 470 | conflict with any provision of this part is preempted by this
 471 | part. ~~The provisions of this section do not apply to any local~~
 472 | ~~business tax levied pursuant to chapter 205.~~

473 | Section 28. Notwithstanding the repeal of chapter 205,
 474 | Florida Statutes, by this act, counties or municipalities
 475 | imposing a local business tax as of March 9, 2012, pursuant to

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476 chapter 205, Florida Statutes, may continue to levy such tax to
477 the extent necessary to meet all obligations to or for the
478 benefit of holders of bonds or certificates that were issued
479 before March 9, 2012, and for which taxes levied pursuant to
480 chapter 205, Florida Statute, are explicitly pledged as
481 security. Expenditures of revenues from tax levies continued
482 pursuant to this section are limited to meeting obligations
483 required by bonds or certificates that were issued before March
484 9, 2012. Revenues collected in excess of amounts necessary to
485 meet obligations of bonds or certificates must be refunded to
486 taxpayers in proportion to the amount of taxes paid by each
487 taxpayer.

488 Section 29. This act shall take effect July 1, 2012.