

By Senator Fasano

11-00100-12

2012280\_\_

1                   A bill to be entitled  
2           An act relating to county government funding; creating  
3           s. 125.595, F.S.; providing circumstances under which  
4           a board of county commissioners may use certain  
5           revenues to reduce the proposed millage rate for ad  
6           valorem taxes; defining the term "eligible county";  
7           specifying that county eligibility must be determined  
8           annually and exercised for a limited time; prohibiting  
9           the use of certain revenues for such purposes;  
10          providing an effective date.

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

13  
14           Section 1. Section 125.595, Florida Statutes, is created to  
15 read:

16           125.595 Economic distress flexibility.—

17           (1) The board of county commissioners of an eligible county  
18 may, by a two-thirds vote of the membership of the board, use  
19 revenues from distributions of state taxes to the county, or  
20 from taxes authorized by the Legislature to be imposed by the  
21 county, in order to reduce the proposed millage rate for the  
22 county, notwithstanding other purposes specified in law for the  
23 use of those revenues.

24           (2) As used in this section, the term "eligible county"  
25 means a county having a proposed millage rate pursuant to s.  
26 200.065(2)(a) and (b) which is greater than the adopted millage  
27 rate for the previous year and which meets two of the following  
28 criteria, as determined by the Office of Economic and  
29 Demographic Research:

11-00100-12

2012280\_\_

30       (a) The just value of property subject to ad valorem tax as  
31 of January 1 was lower than it was on the previous January 1.

32       (b) The annual per capita personal income of the county for  
33 the most recent calendar year was lower than for the prior  
34 calendar year.

35       (c) State sales tax remitted from within the county during  
36 the most recent calendar year was less than during the prior  
37 calendar year.

38       (d) The unemployment rate in the county in the previous  
39 calendar year was greater than 8 percent.

40       (3) A county that was included in a major federal disaster  
41 or emergency declaration in the previous calendar year shall be  
42 considered an eligible county for purposes of this section.

43       (4) The determination that a county is an eligible county  
44 must be made no later than July 1 of each year, and the annual  
45 determination of county eligibility must be posted on the  
46 website of the Office of Economic and Demographic Research. The  
47 authority granted under this section may be exercised only one  
48 fiscal year at a time.

49       (5) The authority granted under this section does not apply  
50 to revenues that may be used only for a purpose specified in the  
51 State Constitution or to revenues from taxes levied pursuant to  
52 approval of the voters.

53       Section 2. This act shall take effect upon becoming a law.