

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Budget Subcommittee on General Government Appropriations

BILL: SB 952

INTRODUCER: Senator Oelrich

SUBJECT: Recreation and Parks

DATE: January 27, 2012      REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Wiggins	Yeatman	EP	<b>Favorable</b>
2.	Pigott	DeLoach	BGA	<b>Favorable</b>
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

**I. Summary:**

The bill repeals duplicative statutes dealing with the authority that cities and counties have to set aside lands and/or buildings for use as playgrounds and recreation centers and to appropriate funds to conduct, equip, and maintain these facilities. The statutes also authorize the governing body of a city or a county to establish a system of supervised recreation. Cities and counties were able to finance these recreational lands and/or buildings through the issuance of bonds and levy of an annual ad valorem tax of up to 1 mill specifically designated as the “playground and recreation tax.” Since 1968, cities and counties under their home rule authority have been able to levy such taxes, subject to referendum, within their respective millage cap.<sup>1</sup>

The bill repeals ss. 418.01, 418.02, 418.03, 418.04, 418.05, 418.06, 418.07, 418.08, 418.09, 418.10, 418.11, and 418.12, of the Florida Statutes.

**II. Present Situation:**

In 1925, part I, of chapter 418, F.S., was enacted authorizing cities and counties to set aside lands and/or buildings for use as playgrounds and recreation centers and to appropriate funds to conduct, equip, and maintain these facilities. The law also authorizes the governing body of a city or a county to establish a system of supervised recreation. Cities and counties were able to finance these recreational lands and/or buildings through the issuance of bonds and the levy of an annual ad valorem tax of up to 1 mill specifically designated as the “playground and recreation tax.” Since 1968, cities and counties under their home rule authority have been able to levy such taxes, subject to referendum, within their respective millage cap.

<sup>1</sup> S 200.001(1)(c), F.S., for counties and s. 200.001(2)(c), F.S., for municipalities.

Section 418.12, F.S., describes the duties and functions of the Division of Recreation and Parks within DEP. The most recent amendment to Part I of chapter 418, F.S., occurred in 1994, to s. 418.12, F.S., when the Department of Natural Resources was changed to the Department of Environmental Protection.

### **III. Effect of Proposed Changes:**

**Section 1** repeals ss. 418.01, 418.02, 418.03, 418.04, 418.05, 418.06, 418.07, 418.08, 418.09, 418.10, 418.11, and 418.12, F.S. Since 1968, cities and counties under their home rule authority have been able to levy such taxes, subject to referendum, within their respective millage cap for the creation of recreation facilities.

**Section 2** provides an effective date.

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

None.

#### **B. Public Records/Open Meetings Issues:**

None.

#### **C. Trust Funds Restrictions:**

None.

### **V. Fiscal Impact Statement:**

#### **A. Tax/Fee Issues:**

None.

#### **B. Private Sector Impact:**

None.

#### **C. Government Sector Impact:**

The bill does not appear to have a fiscal impact on state or local governments.

### **VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Additional Information:**

**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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