



200318

576-04122-14

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the local government infrastructure
surtax; amending s. 212.055, F.S.; authorizing the use
of the surtax for funding capital restoration of
natural water bodies for public use; providing an
effective date.

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

Section 1. Present paragraph (h) of subsection (2) of
section 212.055, Florida Statutes, is redesignated as paragraph
(i), and a new paragraph (h) is added to that subsection, to
read:

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

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—



200318

576-04122-14

28 (h) Notwithstanding paragraphs (c) and (d), the governing
29 authority in each county may levy a discretionary sales surtax
30 of 0.5 percent or 1 percent for the purpose of funding capital
31 restoration of natural water bodies for public use, including
32 tributaries, canals, stormwater conveyance systems, and channels
33 connected to such natural water bodies. The proceeds from the
34 surtax, or the bonds pledging the surtax for such use, may be
35 spent for dredging operations related to ecologically beneficial
36 muck removal. The levy of the surtax shall be pursuant to
37 ordinance enacted by the county governing authority and approval
38 by a majority of the electors of the county voting in a
39 referendum on the surtax.

40 Section 2. This act shall take effect July 1, 2014.