

By Senator Altman

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1 A bill to be entitled
2 An act relating to the local government infrastructure
3 surtax; amending s. 212.055, F.S.; authorizing the use
4 of the surtax for the restoration or maintenance of
5 natural water bodies for public use; providing an
6 effective date.

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

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10 Section 1. Paragraph (i) is added to subsection (2) of
11 section 212.055, Florida Statutes, to read:

12 212.055 Discretionary sales surtaxes; legislative intent;
13 authorization and use of proceeds.—It is the legislative intent
14 that any authorization for imposition of a discretionary sales
15 surtax shall be published in the Florida Statutes as a
16 subsection of this section, irrespective of the duration of the
17 levy. Each enactment shall specify the types of counties
18 authorized to levy; the rate or rates which may be imposed; the
19 maximum length of time the surtax may be imposed, if any; the
20 procedure which must be followed to secure voter approval, if
21 required; the purpose for which the proceeds may be expended;
22 and such other requirements as the Legislature may provide.

23 Taxable transactions and administrative procedures shall be as
24 provided in s. 212.054.

25 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

26 (i) Notwithstanding paragraph (d), if a countywide
27 referendum approves the county's exclusive use of the surtax for
28 a project involving the capital restoration or maintenance of
29 natural water bodies for public use, including tributaries,

16-01091A-14

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30 canals, stormwater conveyance systems, and channels connected to
31 such natural water bodies, the proceeds from the surtax, or the
32 bonds pledging the surtax for such use, may be used for such
33 purpose. Expenditures may include the cost of planning,
34 engineering, equipment, improvements required to reduce
35 pollutant source input, restoration of natural filtration
36 systems, dredging operations related to economically or
37 ecologically beneficial muck removal, or any other activities
38 deemed necessary to implement the county's restoration or
39 maintenance plan.

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