

By Senator Latvala

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1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; revising the uses of the
4 proceeds of the local government infrastructure surtax
5 to include the maintenance of transportation
6 infrastructure; authorizing a county to levy a
7 homeless services and facilities surtax; defining
8 "homeless services" and "homeless facilities";
9 requiring an ordinance, referendum, and voter
10 approval; providing an effective date.

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

13
14 Section 1. Paragraphs (d) and (h) of subsection (2) of
15 section 212.055, Florida Statutes, are amended, and subsection
16 (9) is added to that section, to read:

17 212.055 Discretionary sales surtaxes; legislative intent;
18 authorization and use of proceeds.—It is the legislative intent
19 that any authorization for imposition of a discretionary sales
20 surtax shall be published in the Florida Statutes as a
21 subsection of this section, irrespective of the duration of the
22 levy. Each enactment shall specify the types of counties
23 authorized to levy; the rate or rates which may be imposed; the
24 maximum length of time the surtax may be imposed, if any; the
25 procedure which must be followed to secure voter approval, if
26 required; the purpose for which the proceeds may be expended;
27 and such other requirements as the Legislature may provide.
28 Taxable transactions and administrative procedures shall be as
29 provided in s. 212.054.

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(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire land for public recreation, conservation, or protection of natural resources; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county may use the proceeds or interest for the maintenance of transportation infrastructure if the local government ordinance authorizing such use is approved by referendum as provided in this subsection, and a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to

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59 refund such bonds. Any use of the proceeds or interest for
60 purposes of retiring or servicing indebtedness incurred for
61 refunding bonds before July 1, 1999, is ratified.

62 1. As used in ~~For the purposes of~~ this paragraph, the term
63 "infrastructure" means:

64 a. A ~~Any~~ fixed capital expenditure or fixed capital outlay
65 associated with the construction, reconstruction, or improvement
66 of public facilities that have a life expectancy of 5 or more
67 years and ~~any~~ related land acquisition, land improvement,
68 design, and engineering costs.

69 b. A fire department vehicle, an emergency medical services
70 ~~service~~ vehicle, a sheriff's office vehicle, a police department
71 vehicle, or ~~any~~ other vehicle, and the equipment necessary to
72 outfit the vehicle for its official use or equipment that has a
73 life expectancy of at least 5 years.

74 c. An ~~Any~~ expenditure for the construction, lease, or
75 maintenance of, or provision of utilities or security for,
76 facilities, as defined in s. 29.008.

77 d. A ~~Any~~ fixed capital expenditure or fixed capital outlay
78 associated with the improvement of private facilities that have
79 a life expectancy of 5 or more years and that the owner agrees
80 to make available for use on a temporary basis as needed by a
81 local government as a public emergency shelter or a staging area
82 for emergency response equipment during an emergency officially
83 declared by the state or by the local government under s.
84 252.38. Such improvements are limited to those necessary to
85 comply with current standards for public emergency evacuation
86 shelters. The owner must enter into a written contract with the
87 local government providing the improvement funding to make the

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88 private facility available to the public for purposes of
89 emergency shelter at no cost to the local government for a
90 minimum of 10 years after completion of the improvement, which
91 includes a ~~with the~~ provision that the obligation will transfer
92 to a ~~any~~ subsequent owner until the end of the minimum period.

93 e. A ~~Any~~ land acquisition expenditure for a residential
94 housing project in which at least 30 percent of the units are
95 affordable to individuals or families whose total annual
96 household income does not exceed 120 percent of the area median
97 income adjusted for household size, if the land is owned by a
98 local government or by a special district that enters into a
99 written agreement with the local government to provide such
100 housing. The local government or special district may enter into
101 a ground lease with a public or private person or entity for
102 nominal or other consideration for the construction of the
103 residential housing project on land acquired pursuant to this
104 sub-subparagraph.

105 2. As used in ~~For the purposes of~~ this paragraph, the term
106 "energy efficiency improvement" means an ~~any energy conservation~~
107 ~~and efficiency~~ improvement that reduces energy consumption
108 through conservation or a more efficient use of electricity,
109 natural gas, propane, or other forms of energy on the property,
110 including, but not limited to, air sealing; installation of
111 insulation; installation of energy-efficient heating, cooling,
112 or ventilation systems; installation of solar panels; building
113 modifications to increase the use of daylight or shade;
114 replacement of windows; installation of energy controls or
115 energy recovery systems; installation of electric vehicle
116 charging equipment; installation of systems for natural gas fuel

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117 as defined in s. 206.9951; and installation of efficient
118 lighting equipment.

119 3. Notwithstanding any other provision of this subsection,
120 a local government infrastructure surtax imposed or extended
121 after July 1, 1998, may allocate up to 15 percent of the surtax
122 proceeds for deposit into a trust fund within the county's
123 accounts created for the purpose of funding economic development
124 projects having a general public purpose of improving local
125 economies, including the funding of operational costs and
126 incentives related to economic development. The ballot statement
127 must indicate the intention to make an allocation under the
128 authority of this subparagraph.

129 (h) Notwithstanding any other provision of this section, a
130 county may ~~shall~~ not levy local option sales surtaxes authorized
131 under ~~in~~ this subsection and subsections (3), (4), ~~and~~ (5), and
132 (9) in excess of a combined rate of 1 percent.

133 (9) HOMELESS SERVICES AND FACILITIES SURTAX.—The governing
134 authority of a county may, by ordinance, levy a discretionary
135 sales surtax of up to 0.5 percent for homeless services and
136 facilities within the county as provided in this subsection.

137 (a) As used in this subsection, the term:

138 1. "Homeless facilities" includes, but is not limited to,
139 the purchase and construction or renovation of sites to serve as
140 central points of access, homeless housing, emergency housing,
141 and supportive housing.

142 2. "Homeless services" includes, but is not limited to,
143 outreach, intake, assessment, case management, homeless
144 prevention, emergency and supportive housing, temporary medical
145 respite, housing vouchers, transportation assistance, job

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146 readiness, job coaching, job development and placement, and
147 homeless data management.

148 (b) The ordinance adopted by the governing authority
149 providing for the imposition of the surtax must also include a
150 plan for providing services to qualified homeless residents.

151 (c) Upon the adoption of the ordinance, the levy of the
152 surtax shall be placed on the ballot of a regularly scheduled
153 election by the governing authority enacting the ordinance. A
154 statement that includes a brief description of the purposes to
155 be funded by the surtax and conforms to the requirements of s.
156 101.161 must be included in the ballot. The ordinance shall take
157 effect if approved by a majority of the electors of the county
158 voting in a referendum held for such purpose.

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