

1                                   A bill to be entitled  
 2           An act relating to discretionary sales surtaxes;  
 3           amending s. 212.055, F.S.; authorizing a county to use  
 4           the proceeds and accrued interest of the local  
 5           government infrastructure surtax for the maintenance  
 6           of transportation infrastructure under certain  
 7           circumstances; providing an effective date.

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

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

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

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

26           (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

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27        (i) Notwithstanding paragraph (d), a county may use the  
28 proceeds, and any accrued interest, of the surtax for the  
29 maintenance of transportation infrastructure if the local  
30 government ordinance authorizing such use is approved by  
31 referendum as provided in this subsection.

32        Section 2. This act shall take effect July 1, 2015.