

By Senator Altman

16-00283-15

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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 a
4 county governing authority to levy a discretionary
5 sales surtax to fund capital restoration of natural
6 water bodies for public use; limiting expenditures of
7 the proceeds and interest from the surtax or specified
8 bonds pledging the surtax to dredging operations
9 related to ecologically beneficial muck removal;
10 reenacting ss. 202.19(5) and (8), 202.20(3),
11 212.054(1), (2)(a), and (4)(a) and (b), 212.0597,
12 212.20(6)(b), and 1013.736(2)(b), F.S., to incorporate
13 the amendments made to s. 212.055, F.S., in references
14 thereto; providing an effective date.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
18 Section 1. Present paragraph (h) of subsection (2) of
19 section 212.055, Florida Statutes, is redesignated as paragraph
20 (i), and a new paragraph (h) is added to that subsection, to
21 read:

22 212.055 Discretionary sales surtaxes; legislative intent;
23 authorization and use of proceeds.—It is the legislative intent
24 that any authorization for imposition of a discretionary sales
25 surtax shall be published in the Florida Statutes as a
26 subsection of this section, irrespective of the duration of the
27 levy. Each enactment shall specify the types of counties
28 authorized to levy; the rate or rates which may be imposed; the
29 maximum length of time the surtax may be imposed, if any; the

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30 procedure which must be followed to secure voter approval, if
31 required; the purpose for which the proceeds may be expended;
32 and such other requirements as the Legislature may provide.
33 Taxable transactions and administrative procedures shall be as
34 provided in s. 212.054.

35 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

36 (h) Notwithstanding paragraphs (c) and (d), the governing
37 authority in each county may levy a discretionary sales surtax
38 of 0.5 percent or 1 percent pursuant to paragraphs (a) and (b)
39 for the purpose of funding capital restoration of natural water
40 bodies for public use, including tributaries, canals, stormwater
41 conveyance systems, and channels connected to such natural water
42 bodies. The proceeds and interest from the surtax, or from the
43 bonds pledging the surtax for such use, may be expended only for
44 dredging operations related to ecologically beneficial muck
45 removal.

46 Section 2. For the purpose of incorporating the amendment
47 made by this act to section 212.055(2), Florida Statutes, in
48 references thereto, subsections (5) and (8) of section 202.19,
49 Florida Statutes, are reenacted to read:

50 202.19 Authorization to impose local communications
51 services tax.—

52 (5) In addition to the communications services taxes
53 authorized by subsection (1), a discretionary sales surtax that
54 a county or school board has levied under s. 212.055 is imposed
55 as a local communications services tax under this section, and
56 the rate shall be determined in accordance with s. 202.20(3).

57 (a) Except as otherwise provided in this subsection, each
58 such tax rate shall be applied, in addition to the other tax

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59 rates applied under this chapter, to communications services
60 subject to tax under s. 202.12 which:

- 61 1. Originate or terminate in this state; and
- 62 2. Are charged to a service address in the county.

63 (b) With respect to private communications services, the
64 tax shall be on the sales price of such services provided within
65 the county, which shall be determined in accordance with the
66 following provisions:

- 67 1. Any charge with respect to a channel termination point
68 located within such county;
- 69 2. Any charge for the use of a channel between two channel
70 termination points located in such county; and
- 71 3. Where channel termination points are located both within
72 and outside of such county:
 - 73 a. If any segment between two such channel termination
74 points is separately billed, 50 percent of such charge; and
 - 75 b. If any segment of the circuit is not separately billed,
76 an amount equal to the total charge for such circuit multiplied
77 by a fraction, the numerator of which is the number of channel
78 termination points within such county and the denominator of
79 which is the total number of channel termination points of the
80 circuit.

81 (8) The revenues raised by any tax imposed under subsection
82 (1) or s. 202.20(1), or distributed to a local government
83 pursuant to s. 202.18, may be used by a municipality or county
84 for any public purpose, including, but not limited to, pledging
85 such revenues for the repayment of current or future bonded
86 indebtedness. Revenues raised by a tax imposed under subsection
87 (5) shall be used for the same purposes as the underlying

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88 discretionary sales surtax imposed by the county or school board
 89 under s. 212.055.

90 Section 3. For the purpose of incorporating the amendment
 91 made by this act to section 212.055(2), Florida Statutes, in a
 92 reference thereto, subsection (3) of section 202.20, Florida
 93 Statutes, is reenacted to read:

94 202.20 Local communications services tax conversion rates.-

95 (3) For any county or school board that levies a
 96 discretionary surtax under s. 212.055, the rate of such tax on
 97 communications services as authorized by s. 202.19(5) shall be
 98 as follows:

99

County	.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates
100			
101			
102	Alachua 0.3%	0.6%	0.8%
103	Baker 0.3%	0.5%	0.8%
104	Bay 0.3%	0.5%	0.8%
105	Bradford 0.3%	0.6%	0.8%
	Brevard 0.3%	0.6%	0.9%

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106	Broward	0.3%	0.5%	0.8%
107	Calhoun	0.3%	0.5%	0.8%
108	Charlotte	0.3%	0.6%	0.9%
109	Citrus	0.3%	0.6%	0.9%
110	Clay	0.3%	0.6%	0.8%
111	Collier	0.4%	0.7%	1.0%
112	Columbia	0.3%	0.6%	0.9%
113	Desoto	0.3%	0.6%	0.8%
114	Dixie	0.3%	0.5%	0.8%
115	Duval	0.3%	0.6%	0.8%
116	Escambia	0.3%	0.6%	0.9%
117	Flagler	0.4%	0.7%	1.0%
118	Franklin	0.3%	0.6%	0.9%
119	Gadsden	0.3%	0.5%	0.8%
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121	Gilchrist	0.3%	0.5%	0.7%
122	Glades	0.3%	0.6%	0.8%
123	Gulf	0.3%	0.5%	0.8%
124	Hamilton	0.3%	0.6%	0.8%
125	Hardee	0.3%	0.5%	0.8%
126	Hendry	0.3%	0.6%	0.9%
127	Hernando	0.3%	0.6%	0.9%
128	Highlands	0.3%	0.6%	0.9%
129	Hillsborough	0.3%	0.6%	0.8%
130	Holmes	0.3%	0.6%	0.8%
131	Indian River	0.3%	0.6%	0.9%
132	Jackson	0.3%	0.5%	0.7%
133	Jefferson	0.3%	0.5%	0.8%
134	Lafayette	0.3%	0.5%	0.7%
	Lake	0.3%	0.6%	0.9%

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Lee	0.3%	0.6%	0.9%
Leon	0.3%	0.6%	0.8%
Levy	0.3%	0.5%	0.8%
Liberty	0.3%	0.6%	0.8%
Madison	0.3%	0.5%	0.8%
Manatee	0.3%	0.6%	0.8%
Marion	0.3%	0.5%	0.8%
Martin	0.3%	0.6%	0.8%
Miami-Dade	0.3%	0.5%	0.8%
Monroe	0.3%	0.6%	0.9%
Nassau	0.3%	0.6%	0.8%
Okaloosa	0.3%	0.6%	0.8%
Okeechobee	0.3%	0.6%	0.9%
Orange	0.3%	0.5%	0.8%

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150	Osceola	0.3%	0.5%	0.8%
151	Palm Beach	0.3%	0.6%	0.8%
152	Pasco	0.3%	0.6%	0.9%
153	Pinellas	0.3%	0.6%	0.9%
154	Polk	0.3%	0.6%	0.8%
155	Putnam	0.3%	0.6%	0.8%
156	St. Johns	0.3%	0.6%	0.8%
157	St. Lucie	0.3%	0.6%	0.8%
158	Santa Rosa	0.3%	0.6%	0.9%
159	Sarasota	0.3%	0.6%	0.9%
160	Seminole	0.3%	0.6%	0.8%
161	Sumter	0.3%	0.5%	0.8%
162	Suwannee	0.3%	0.6%	0.8%
163	Taylor	0.3%	0.6%	0.9%
	Union	0.3%	0.5%	0.8%

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Volusia	0.3%	0.6%	0.8%
Wakulla	0.3%	0.6%	0.9%
Walton	0.3%	0.6%	0.9%
Washington	0.3%	0.5%	0.8%

The discretionary surtax conversion rate with respect to communications services reflected on bills dated on or after October 1, 2001, shall take effect without any further action by a county or school board that has levied a surtax on or before October 1, 2001. For a county or school board that levies a surtax subsequent to October 1, 2001, the discretionary surtax conversion rate with respect to communications services shall take effect upon the effective date of the surtax as provided in s. 212.054. The discretionary sales surtax rate on communications services for a county or school board levying a combined rate which is not listed in the table provided by this subsection shall be calculated by averaging or adding the appropriate rates from the table and rounding up to the nearest tenth of a percent.

Section 4. For the purpose of incorporating the amendment made by this act to section 212.055(2), Florida Statutes, in references thereto, subsection (1), paragraph (a) of subsection (2), and paragraphs (a) and (b) of subsection (4) of section 212.054, Florida Statutes, are reenacted to read:

212.054 Discretionary sales surtax; limitations,

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189 administration, and collection.-

190 (1) No general excise tax on sales shall be levied by the
191 governing body of any county unless specifically authorized in
192 s. 212.055. Any general excise tax on sales authorized pursuant
193 to said section shall be administered and collected exclusively
194 as provided in this section.

195 (2) (a) The tax imposed by the governing body of any county
196 authorized to so levy pursuant to s. 212.055 shall be a
197 discretionary surtax on all transactions occurring in the county
198 which transactions are subject to the state tax imposed on
199 sales, use, services, rentals, admissions, and other
200 transactions by this chapter and communications services as
201 defined for purposes of chapter 202. The surtax, if levied,
202 shall be computed as the applicable rate or rates authorized
203 pursuant to s. 212.055 times the amount of taxable sales and
204 taxable purchases representing such transactions. If the surtax
205 is levied on the sale of an item of tangible personal property
206 or on the sale of a service, the surtax shall be computed by
207 multiplying the rate imposed by the county within which the sale
208 occurs by the amount of the taxable sale. The sale of an item of
209 tangible personal property or the sale of a service is not
210 subject to the surtax if the property, the service, or the
211 tangible personal property representing the service is delivered
212 within a county that does not impose a discretionary sales
213 surtax.

214 (4) (a) The department shall administer, collect, and
215 enforce the tax authorized under s. 212.055 pursuant to the same
216 procedures used in the administration, collection, and
217 enforcement of the general state sales tax imposed under the

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218 provisions of this chapter, except as provided in this section.
219 The provisions of this chapter regarding interest and penalties
220 on delinquent taxes shall apply to the surtax. Discretionary
221 sales surtaxes shall not be included in the computation of
222 estimated taxes pursuant to s. 212.11. Notwithstanding any other
223 provision of law, a dealer need not separately state the amount
224 of the surtax on the charge ticket, sales slip, invoice, or
225 other tangible evidence of sale. For the purposes of this
226 section and s. 212.055, the "proceeds" of any surtax means all
227 funds collected and received by the department pursuant to a
228 specific authorization and levy under s. 212.055, including any
229 interest and penalties on delinquent surtaxes.

230 (b) The proceeds of a discretionary sales surtax collected
231 by the selling dealer located in a county imposing the surtax
232 shall be returned, less the cost of administration, to the
233 county where the selling dealer is located. The proceeds shall
234 be transferred to the Discretionary Sales Surtax Clearing Trust
235 Fund. A separate account shall be established in the trust fund
236 for each county imposing a discretionary surtax. The amount
237 deducted for the costs of administration may not exceed 3
238 percent of the total revenue generated for all counties levying
239 a surtax authorized in s. 212.055. The amount deducted for the
240 costs of administration may be used only for costs that are
241 solely and directly attributable to the surtax. The total cost
242 of administration shall be prorated among those counties levying
243 the surtax on the basis of the amount collected for a particular
244 county to the total amount collected for all counties. The
245 department shall distribute the moneys in the trust fund to the
246 appropriate counties each month, unless otherwise provided in s.

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247 212.055.

248 Section 5. For the purpose of incorporating the amendment
249 made by this act to section 212.055(2), Florida Statutes, in a
250 reference thereto, section 212.0597, Florida Statutes, is
251 reenacted to read:

252 212.0597 Maximum tax on fractional aircraft ownership
253 interests.—The maximum tax imposed under this chapter, including
254 any discretionary sales surtax under s. 212.055, is limited to
255 \$300 on the sale or use in this state of a fractional ownership
256 interest in aircraft pursuant to a fractional aircraft ownership
257 program. The tax applies to the total consideration paid for the
258 fractional ownership interest, including any amounts paid by the
259 fractional owner as monthly management or maintenance fees. The
260 tax applies only if the fractional ownership interest is sold by
261 or to the program manager of the fractional aircraft ownership
262 program, or if the fractional ownership interest is transferred
263 upon the approval of the program manager of the fractional
264 aircraft ownership program.

265 Section 6. For the purpose of incorporating the amendment
266 made by this act to section 212.055(2), Florida Statutes, in a
267 reference thereto, paragraph (b) of subsection (6) of section
268 212.20, Florida Statutes, is reenacted to read:

269 212.20 Funds collected, disposition; additional powers of
270 department; operational expense; refund of taxes adjudicated
271 unconstitutionally collected.—

272 (6) Distribution of all proceeds under this chapter and ss.
273 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

274 (b) Proceeds from discretionary sales surtaxes imposed
275 pursuant to ss. 212.054 and 212.055 shall be reallocated to the

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276 Discretionary Sales Surtax Clearing Trust Fund.

277 Section 7. For the purpose of incorporating the amendment
278 made by this act to section 212.055(2), Florida Statutes, in a
279 reference thereto, paragraph (b) of subsection (2) of section
280 1013.736, Florida Statutes, is reenacted to read:

281 1013.736 District Effort Recognition Program.—

282 (2) ELIGIBILITY.—Annually, the Department of Education
283 shall determine each district's compliance with the provisions
284 of s. 1003.03 and determine the district's eligibility to
285 receive a district effort recognition grant for local school
286 facilities projects pursuant to this section. Districts shall be
287 eligible for a district effort recognition grant based upon
288 participation in any of the following:

289 (b) The district participates in the levy of the local
290 government infrastructure sales surtax authorized in s.
291 212.055(2).

292 Section 8. This act shall take effect July 1, 2015.