

A bill to be entitled

An act relating to the emergency fire rescue services and facilities surtax; amending s. 212.055, F.S.; revising the distribution of surtax proceeds; deleting a provision requiring the county governing authority to develop and execute interlocal agreements with local government entities providing emergency fire and rescue services; requiring a local government entity requesting and receiving certain personnel or equipment from another service provider to pay for such personnel or equipment from its share of surtax proceeds; deleting a requirement that surtaxes collected in excess of projected collections be applied as a rebate to the final millage; deleting a provision requiring local government entities to enter into an interlocal agreement in order to receive surtax proceeds; providing an effective date.

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

Section 1. Paragraphs (b) through (j) of subsection (8) of section 212.055, Florida Statutes, are amended 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

27 subsection of this section, irrespective of the duration of the  
28 levy. Each enactment shall specify the types of counties  
29 authorized to levy; the rate or rates which may be imposed; the  
30 maximum length of time the surtax may be imposed, if any; the  
31 procedure which must be followed to secure voter approval, if  
32 required; the purpose for which the proceeds may be expended;  
33 and such other requirements as the Legislature may provide.  
34 Taxable transactions and administrative procedures shall be as  
35 provided in s. 212.054.

36 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

37 (b) Upon the adoption of the ordinance, the levy of the  
38 surtax must be placed on the ballot by the governing authority  
39 of the county enacting the ordinance. The ordinance will take  
40 effect if approved by a majority of the electors of the county  
41 voting in a referendum held for such purpose. The referendum  
42 shall be placed on the ballot of a regularly scheduled election.  
43 The ballot for the referendum must conform to the requirements  
44 of s. 101.161. ~~The interlocal agreement required under paragraph~~  
45 ~~(d) is a condition precedent to holding the referendum.~~

46 (c) Pursuant to s. 212.054(4), the proceeds of the  
47 discretionary sales surtax collected under this subsection, less  
48 an administrative fee that may be retained by the Department of  
49 Revenue, shall be distributed by the department to the county.  
50 The county shall distribute the proceeds it receives from the  
51 department to each local government entity providing emergency  
52 fire rescue services in the county. The surtax proceeds, less an

53 administrative fee not to exceed 2 percent of the surtax  
54 collected, shall be distributed by the county based on the  
55 proportion of each entity's average annual expenditures of ad  
56 valorem taxes and non-ad valorem assessments for fire control  
57 and emergency fire rescue services in the preceding 5 fiscal  
58 years to the average annual total of the expenditures for all  
59 entities receiving such proceeds in the preceding 5 fiscal years  
60 ~~the participating jurisdictions that have entered into an~~  
61 ~~interlocal agreement with the county under this subsection. The~~  
62 ~~county may also charge an administrative fee for receiving and~~  
63 ~~distributing the surtax in the amount of the actual costs~~  
64 ~~incurred, not to exceed 2 percent of the surtax collected.~~

65 (d) If a local government entity requests ~~The county~~  
66 ~~governing authority must develop and execute an interlocal~~  
67 ~~agreement with participating jurisdictions, which are the~~  
68 ~~governing bodies of municipalities, dependent special districts,~~  
69 ~~independent special districts, or municipal service taxing units~~  
70 ~~that provide emergency fire and rescue services within the~~  
71 ~~county. The interlocal agreement must include a majority of the~~  
72 ~~service providers in the county.~~

73 ~~1. The interlocal agreement shall only specify that:~~

74 ~~a. The amount of the surtax proceeds to be distributed by~~  
75 ~~the county to each participating jurisdiction is based on the~~  
76 ~~actual amounts collected within each participating jurisdiction~~  
77 ~~as determined by the Department of Revenue's population~~  
78 ~~allocations in accordance with s. 218.62; or~~

79 ~~b. If a county has special fire control districts and~~  
80 ~~rescue districts within its boundary, the county shall~~  
81 ~~distribute the surtax proceeds among the county and the~~  
82 ~~participating municipalities or special fire control and rescue~~  
83 ~~districts based on the proportion of each entity's expenditures~~  
84 ~~of ad valorem taxes and non-ad valorem assessments for fire~~  
85 ~~control and emergency rescue services in each of the immediately~~  
86 ~~preceding 5 fiscal years to the total of the expenditures for~~  
87 ~~all participating entities.~~

88 ~~2. Each participating jurisdiction shall agree that if a~~  
89 ~~participating jurisdiction is requested to provide personnel or~~  
90 ~~equipment from ~~to~~ any other service provider, on a long-term~~  
91 ~~basis and the personnel or equipment is provided pursuant to an~~  
92 ~~interlocal agreement, the local government entity jurisdiction~~  
93 ~~providing the service is entitled to payment from the requesting~~  
94 ~~service provider from that provider's share of the surtax~~  
95 ~~proceeds for all costs of the equipment or personnel.~~

96 (e) Upon the surtax taking effect and initiation of  
97 collections, each local government entity receiving a share of  
98 surtax proceeds ~~a county and any participating jurisdiction~~  
99 ~~entering into the interlocal agreement~~ shall reduce the ad  
100 valorem tax levy or any non-ad valorem assessment for fire  
101 control and emergency rescue services in its next and subsequent  
102 budgets by the estimated amount of revenue provided by the  
103 surtax.

104 (f) Use of surtax proceeds authorized under this

105 subsection does not relieve a local government from complying  
106 with ~~the provisions of~~ chapter 200 and any related provision of  
107 law that establishes millage caps or limits undesignated budget  
108 reserves and procedures for establishing rollback rates for ad  
109 valorem taxes and budget adoption. If surtax collections exceed  
110 projected collections in any fiscal year, any surplus  
111 distribution shall be used to further reduce ad valorem taxes in  
112 the next fiscal year. ~~These proceeds shall be applied as a~~  
113 ~~rebate to the final millage, after the TRIM notice is completed~~  
114 ~~in accordance with this provision.~~

115 ~~(g) Municipalities, special fire control and rescue~~  
116 ~~districts, and contract service providers that do not enter into~~  
117 ~~an interlocal agreement are not entitled to receive a portion of~~  
118 ~~the proceeds of the surtax collected under this subsection and~~  
119 ~~are not required to reduce ad valorem taxes or non-ad valorem~~  
120 ~~assessments pursuant to paragraph (c).~~

121 ~~(h) The provisions of sub-subparagraph (d)1.a. and~~  
122 ~~subparagraph (d)2. do not apply if:~~

123 ~~1. There is an interlocal agreement with the county and~~  
124 ~~one or more participating jurisdictions which prohibits one or~~  
125 ~~more jurisdictions from providing the same level of service for~~  
126 ~~prehospital emergency medical treatment within the prohibited~~  
127 ~~participating jurisdictions' boundaries; or~~

128 ~~2. The county has issued a certificate of public~~  
129 ~~convenience and necessity or its equivalent to a county~~  
130 ~~department or a dependent special district of the county.~~

131        (g)~~(i)~~ Surtax collections shall be initiated on January 1  
132 of the year following a successful referendum in order to  
133 coincide with s. 212.054(5).

134        (h)~~(j)~~ Notwithstanding s. 212.054, if a multicounty  
135 independent special district created pursuant to chapter 67-764,  
136 Laws of Florida, levies ad valorem taxes on district property to  
137 fund emergency fire rescue services within the district and is  
138 required by s. 2, Art. VII of the State Constitution to maintain  
139 a uniform ad valorem tax rate throughout the district, the  
140 county may not levy the discretionary sales surtax authorized by  
141 this subsection within the boundaries of the district.

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