

By the Committees on Finance and Tax; and Community Affairs; and
Senator Flores

593-03613-16

20161222c2

1 A bill to be entitled

2 An act relating to millage rates; amending s. 200.065,
3 F.S.; revising the maximum millage rate that a county,
4 a municipality, a special district dependent to a
5 county or municipality, a municipal service taxing
6 unit, or an independent special district may levy;
7 revising the conditions under which a higher rate may
8 be adopted; providing an effective date.

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

11
12 Section 1. Paragraph (a) of subsection (5) of section
13 200.065, Florida Statutes, is amended to read:

14 200.065 Method of fixing millage.—

15 (5) In each fiscal year:

16 (a) The maximum millage rate that a county, municipality,
17 special district dependent to a county or municipality,
18 municipal service taxing unit, or independent special district
19 may levy is the millage ~~a rolled-back rate based on the amount~~
20 ~~of taxes which would have been levied in the prior year if the~~
21 ~~maximum millage rate had been applied~~, adjusted for change in
22 per capita Florida personal income, unless the change in per
23 capita Florida personal income is negative ~~a higher rate was~~
24 ~~adopted~~, in which case the maximum is the prior year's adopted
25 rate. The maximum millage rate applicable to a county authorized
26 to levy a county public hospital surtax under s. 212.055 and
27 which did so in fiscal year 2007 shall exclude the revenues
28 required to be contributed to the county public general hospital
29 in the current fiscal year for the purposes of making the
30 maximum millage rate calculation, but shall be added back to the
31 maximum millage rate allowed after the roll back has been

593-03613-16

20161222c2

32 applied, the total of which shall be considered the maximum
33 millage rate for such a county for purposes of this subsection.
34 The revenue required to be contributed to the county public
35 general hospital for the upcoming fiscal year shall be
36 calculated as 11.873 percent times the millage rate levied for
37 countywide purposes in fiscal year 2007 times 95 percent of the
38 preliminary tax roll for the upcoming fiscal year. A higher rate
39 may be adopted only under the following conditions:

40 1. A rate of not more than 110 percent of the millage
41 ~~rolled-back~~ rate levied in the prior year ~~based on the previous~~
42 ~~year's maximum millage rate~~, adjusted for change in per capita
43 Florida personal income, unless the change in per capita Florida
44 personal income is negative, may be adopted if approved by a
45 two-thirds vote of the membership of the governing body of the
46 county, municipality, or independent district; or

47 2. A rate in excess of 110 percent may be adopted if
48 approved by a unanimous vote of the membership of the governing
49 body of the county, municipality, or independent district or by
50 a three-fourths vote of the membership of the governing body if
51 the governing body has nine or more members, or if the rate is
52 approved by a referendum.

53
54 Any unit of government operating under a home rule charter
55 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
56 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
57 State Constitution of 1968, which is granted the authority in
58 the State Constitution to exercise all the powers conferred now
59 or hereafter by general law upon municipalities and which
60 exercises such powers in the unincorporated area shall be

593-03613-16

20161222c2

61 recognized as a municipality under this subsection. For a
62 downtown development authority established before the effective
63 date of the 1968 State Constitution which has a millage that
64 must be approved by a municipality, the governing body of that
65 municipality shall be considered the governing body of the
66 downtown development authority for purposes of this subsection.
67 Section 2. This act shall take effect July 1, 2016.