

By Senator Bullard

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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.; authorizing use of the  
4           surtax to purchase land to reduce hurricane clearance  
5           times; authorizing use of the surtax for professional  
6           and related costs required to bring a public facility  
7           into service; defining the term "public facilities"  
8           for the purpose of identifying projects that may be  
9           funded using specific surtaxes, including accrued  
10          interest and bond proceeds; providing an effective  
11          date.

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

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15           Section 1. Paragraph (d) of subsection (2) of section  
16   212.055, Florida Statutes, is amended 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.

30           (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

31           (d) The proceeds of the surtax authorized by this  
32   subsection and any accrued interest shall be expended by the

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33 school district, within the county and municipalities within the  
34 county, or, in the case of a negotiated joint county agreement,  
35 within another county, to finance, plan, and construct  
36 infrastructure; to acquire any interest in land for public  
37 recreation, conservation, or protection of natural resources or  
38 to reduce the impacts of additional development on hurricane  
39 clearance times; to provide loans, grants, or rebates to  
40 residential or commercial property owners who make energy  
41 efficiency improvements to their residential or commercial  
42 property, if a local government ordinance authorizing such use  
43 is approved by referendum; or to finance the closure of county-  
44 owned or municipally owned solid waste landfills that have been  
45 closed or are required to be closed by order of the Department  
46 of Environmental Protection. Any use of the proceeds or interest  
47 for purposes of landfill closure before July 1, 1993, is  
48 ratified. The proceeds and any interest may not be used for the  
49 operational expenses of infrastructure, except that a county  
50 that has a population of fewer than 75,000 and that is required  
51 to close a landfill may use the proceeds or interest for long-  
52 term maintenance costs associated with landfill closure.  
53 Counties, as defined in s. 125.011, and charter counties may, in  
54 addition, use the proceeds or interest to retire or service  
55 indebtedness incurred for bonds issued before July 1, 1987, for  
56 infrastructure purposes, and for bonds subsequently issued to  
57 refund such bonds. Any use of the proceeds or interest for  
58 purposes of retiring or servicing indebtedness incurred for  
59 refunding bonds before July 1, 1999, is ratified.

60 1. For the purposes of this paragraph, the term  
61 "infrastructure" means:

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62 a. Any fixed capital expenditure or fixed capital outlay  
63 associated with the construction, reconstruction, or improvement  
64 of public facilities that have a life expectancy of 5 or more  
65 years; ~~and~~ any related land acquisition, land improvement,  
66 design, and engineering costs; and all other professional and  
67 related costs required to bring the public facilities into  
68 service. For purposes of this paragraph, the term "public  
69 facilities" has the same meaning as in ss. 163.3164(38),  
70 163.3221(13), and 189.012(5), regardless of whether the  
71 facilities are owned by the local taxing authority or another  
72 governmental entity.

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

78 c. Any expenditure for the construction, lease, or  
79 maintenance of, or provision of utilities or security for,  
80 facilities, as defined in s. 29.008.

81 d. Any fixed capital expenditure or fixed capital outlay  
82 associated with the improvement of private facilities that have  
83 a life expectancy of 5 or more years and that the owner agrees  
84 to make available for use on a temporary basis as needed by a  
85 local government as a public emergency shelter or a staging area  
86 for emergency response equipment during an emergency officially  
87 declared by the state or by the local government under s.  
88 252.38. Such improvements are limited to those necessary to  
89 comply with current standards for public emergency evacuation  
90 shelters. The owner must enter into a written contract with the

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91 local government providing the improvement funding to make the  
92 private facility available to the public for purposes of  
93 emergency shelter at no cost to the local government for a  
94 minimum of 10 years after completion of the improvement, with  
95 the provision that the obligation will transfer to any  
96 subsequent owner until the end of the minimum period.

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

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

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120 charging equipment; installation of systems for natural gas fuel  
121 as defined in s. 206.9951; and installation of efficient  
122 lighting equipment.

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

133       Section 2. This act shall take effect July 1, 2016.