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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/25/2016	.	
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The Committee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete lines 26 - 52

and insert:

Section 1. Paragraph (h) of subsection (2) of section 212.055, Florida Statutes, is redesignated as paragraph (i), and a new paragraph (h) is added to that subsection 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



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11 surtax shall be published in the Florida Statutes as a
12 subsection of this section, irrespective of the duration of the
13 levy. Each enactment shall specify the types of counties
14 authorized to levy; the rate or rates which may be imposed; the
15 maximum length of time the surtax may be imposed, if any; the
16 procedure which must be followed to secure voter approval, if
17 required; the purpose for which the proceeds may be expended;
18 and such other requirements as the Legislature may provide.
19 Taxable transactions and administrative procedures shall be as
20 provided in s. 212.054.

21 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

22 (h) Notwithstanding paragraph (d), if approved by a
23 majority of the electors of the county voting in a referendum,
24 the proceeds of the surtax authorized by this subsection, and
25 any accrued interest, may be used for the purpose of funding
26 capital projects to restore natural water bodies for public use,
27 including tributaries, canals, stormwater conveyance systems,
28 and channels that are directly connected to such natural water
29 bodies. Such use is limited to dredging operations related to
30 ecologically beneficial muck

31
32 ===== T I T L E A M E N D M E N T =====

33 And the title is amended as follows:

34 Delete lines 2 - 8

35 and insert:

36 An act relating to local government infrastructure
37 surtax; amending s. 212.055, F.S.; authorizing
38 proceeds from a discretionary sales surtax to fund
39 capital restoration of natural water bodies for public



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use under certain circumstances; limiting uses to