

By Senator Altman

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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 the
4 governing authority of a county to levy a
5 discretionary sales surtax to fund capital restoration
6 of natural water bodies for public use; limiting
7 expenditures of the proceeds and interest from the
8 surtax or specified bonds that pledge the surtax to
9 dredging operations related to ecologically beneficial
10 muck removal; reenacting s. 202.19(5) and (8), F.S.,
11 relating to the local communications services tax, s.
12 202.20(3), F.S., relating to local communications
13 services tax conversion rates, s. 212.054(1), (2)(a),
14 and (4)(a) and (b), F.S., relating to discretionary
15 sales surtaxes, s. 212.0597, F.S., relating to the
16 maximum tax on fractional aircraft ownership
17 interests, s. 212.20(6)(b), F.S., relating to the
18 proceeds of discretionary sales surtaxes, and s.
19 1013.736(2)(b), F.S., relating to eligibility for the
20 District Effort Recognition Program, to incorporate
21 the amendment made to s. 212.055(2), F.S., in
22 references thereto; providing an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Present paragraph (h) of subsection (2) of
27 section 212.055, Florida Statutes, is redesignated as paragraph
28 (i), and a new paragraph (h) is added to that subsection, to
29 read:

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30 212.055 Discretionary sales surtaxes; legislative intent;
31 authorization and use of proceeds.—It is the legislative intent
32 that any authorization for imposition of a discretionary sales
33 surtax shall be published in the Florida Statutes as a
34 subsection of this section, irrespective of the duration of the
35 levy. Each enactment shall specify the types of counties
36 authorized to levy; the rate or rates which may be imposed; the
37 maximum length of time the surtax may be imposed, if any; the
38 procedure which must be followed to secure voter approval, if
39 required; the purpose for which the proceeds may be expended;
40 and such other requirements as the Legislature may provide.
41 Taxable transactions and administrative procedures shall be as
42 provided in s. 212.054.

43 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

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

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

58 202.19 Authorization to impose local communications

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59 services tax.—

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

65 (a) Except as otherwise provided in this subsection, each
66 such tax rate shall be applied, in addition to the other tax
67 rates applied under this chapter, to communications services
68 subject to tax under s. 202.12 which:

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

71 (b) With respect to private communications services, the
72 tax shall be on the sales price of such services provided within
73 the county, which shall be determined in accordance with the
74 following provisions:

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

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88 circuit.

89 (8) The revenues raised by any tax imposed under subsection
90 (1) or s. 202.20(1), or distributed to a local government
91 pursuant to s. 202.18, may be used by a municipality or county
92 for any public purpose, including, but not limited to, pledging
93 such revenues for the repayment of current or future bonded
94 indebtedness. Revenues raised by a tax imposed under subsection
95 (5) shall be used for the same purposes as the underlying
96 discretionary sales surtax imposed by the county or school board
97 under s. 212.055.

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

102 202.20 Local communications services tax conversion rates.-

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

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County	.5%	1%	1.5%
	Discretionary	Discretionary	Discretionary
	surtax	surtax	surtax
	conversion	conversion	conversion
	rates	rates	rates

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Alachua	0.3%	0.6%	0.8%
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110	Baker	0.3%	0.5%	0.8%
111	Bay	0.3%	0.5%	0.8%
112	Bradford	0.3%	0.6%	0.8%
113	Brevard	0.3%	0.6%	0.9%
114	Broward	0.3%	0.5%	0.8%
115	Calhoun	0.3%	0.5%	0.8%
116	Charlotte	0.3%	0.6%	0.9%
117	Citrus	0.3%	0.6%	0.9%
118	Clay	0.3%	0.6%	0.8%
119	Collier	0.4%	0.7%	1.0%
120	Columbia	0.3%	0.6%	0.9%
121	Desoto	0.3%	0.6%	0.8%
122	Dixie	0.3%	0.5%	0.8%
123	Duval	0.3%	0.6%	0.8%
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125	Escambia	0.3%	0.6%	0.9%
126	Flagler	0.4%	0.7%	1.0%
127	Franklin	0.3%	0.6%	0.9%
128	Gadsden	0.3%	0.5%	0.8%
129	Gilchrist	0.3%	0.5%	0.7%
130	Glades	0.3%	0.6%	0.8%
131	Gulf	0.3%	0.5%	0.8%
132	Hamilton	0.3%	0.6%	0.8%
133	Hardee	0.3%	0.5%	0.8%
134	Hendry	0.3%	0.6%	0.9%
135	Hernando	0.3%	0.6%	0.9%
136	Highlands	0.3%	0.6%	0.9%
137	Hillsborough	0.3%	0.6%	0.8%
138	Holmes	0.3%	0.6%	0.8%
	Indian River	0.3%	0.6%	0.9%

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Jackson	0.3%	0.5%	0.7%
Jefferson	0.3%	0.5%	0.8%
Lafayette	0.3%	0.5%	0.7%
Lake	0.3%	0.6%	0.9%
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%

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154	Nassau	0.3%	0.6%	0.8%
155	Okaloosa	0.3%	0.6%	0.8%
156	Okeechobee	0.3%	0.6%	0.9%
157	Orange	0.3%	0.5%	0.8%
158	Osceola	0.3%	0.5%	0.8%
159	Palm Beach	0.3%	0.6%	0.8%
160	Pasco	0.3%	0.6%	0.9%
161	Pinellas	0.3%	0.6%	0.9%
162	Polk	0.3%	0.6%	0.8%
163	Putnam	0.3%	0.6%	0.8%
164	St. Johns	0.3%	0.6%	0.8%
165	St. Lucie	0.3%	0.6%	0.8%
166	Santa Rosa	0.3%	0.6%	0.9%
167	Sarasota	0.3%	0.6%	0.9%
	Seminole	0.3%	0.6%	0.8%

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Sumter	0.3%	0.5%	0.8%
Suwannee	0.3%	0.6%	0.8%
Taylor	0.3%	0.6%	0.9%
Union	0.3%	0.5%	0.8%
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

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189 appropriate rates from the table and rounding up to the nearest
190 tenth of a percent.

191 Section 4. For the purpose of incorporating the amendment
192 made by this act to section 212.055(2), Florida Statutes, in
193 references thereto, subsection (1), paragraph (a) of subsection
194 (2), and paragraphs (a) and (b) of subsection (4) of section
195 212.054, Florida Statutes, are reenacted to read:

196 212.054 Discretionary sales surtax; limitations,
197 administration, and collection.—

198 (1) No general excise tax on sales shall be levied by the
199 governing body of any county unless specifically authorized in
200 s. 212.055. Any general excise tax on sales authorized pursuant
201 to said section shall be administered and collected exclusively
202 as provided in this section.

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

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218 subject to the surtax if the property, the service, or the
219 tangible personal property representing the service is delivered
220 within a county that does not impose a discretionary sales
221 surtax.

222 (4) (a) The department shall administer, collect, and
223 enforce the tax authorized under s. 212.055 pursuant to the same
224 procedures used in the administration, collection, and
225 enforcement of the general state sales tax imposed under the
226 provisions of this chapter, except as provided in this section.
227 The provisions of this chapter regarding interest and penalties
228 on delinquent taxes shall apply to the surtax. Discretionary
229 sales surtaxes shall not be included in the computation of
230 estimated taxes pursuant to s. 212.11. Notwithstanding any other
231 provision of law, a dealer need not separately state the amount
232 of the surtax on the charge ticket, sales slip, invoice, or
233 other tangible evidence of sale. For the purposes of this
234 section and s. 212.055, the "proceeds" of any surtax means all
235 funds collected and received by the department pursuant to a
236 specific authorization and levy under s. 212.055, including any
237 interest and penalties on delinquent surtaxes.

238 (b) The proceeds of a discretionary sales surtax collected
239 by the selling dealer located in a county imposing the surtax
240 shall be returned, less the cost of administration, to the
241 county where the selling dealer is located. The proceeds shall
242 be transferred to the Discretionary Sales Surtax Clearing Trust
243 Fund. A separate account shall be established in the trust fund
244 for each county imposing a discretionary surtax. The amount
245 deducted for the costs of administration may not exceed 3
246 percent of the total revenue generated for all counties levying

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247 a surtax authorized in s. 212.055. The amount deducted for the
248 costs of administration may be used only for costs that are
249 solely and directly attributable to the surtax. The total cost
250 of administration shall be prorated among those counties levying
251 the surtax on the basis of the amount collected for a particular
252 county to the total amount collected for all counties. The
253 department shall distribute the moneys in the trust fund to the
254 appropriate counties each month, unless otherwise provided in s.
255 212.055.

256 Section 5. For the purpose of incorporating the amendment
257 made by this act to section 212.055(2), Florida Statutes, in a
258 reference thereto, section 212.0597, Florida Statutes, is
259 reenacted to read:

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

273 Section 6. For the purpose of incorporating the amendment
274 made by this act to section 212.055(2), Florida Statutes, in a
275 reference thereto, paragraph (b) of subsection (6) of section

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276 212.20, Florida Statutes, is reenacted to read:

277 212.20 Funds collected, disposition; additional powers of
278 department; operational expense; refund of taxes adjudicated
279 unconstitutionally collected.—

280 (6) Distribution of all proceeds under this chapter and ss.
281 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

282 (b) Proceeds from discretionary sales surtaxes imposed
283 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
284 Discretionary Sales Surtax Clearing Trust Fund.

285 Section 7. For the purpose of incorporating the amendment
286 made by this act to section 212.055(2), Florida Statutes, in a
287 reference thereto, paragraph (b) of subsection (2) of section
288 1013.736, Florida Statutes, is reenacted to read:

289 1013.736 District Effort Recognition Program.—

290 (2) ELIGIBILITY.—Annually, the Department of Education
291 shall determine each district's compliance with the provisions
292 of s. 1003.03 and determine the district's eligibility to
293 receive a district effort recognition grant for local school
294 facilities projects pursuant to this section. Districts shall be
295 eligible for a district effort recognition grant based upon
296 participation in any of the following:

297 (b) The district participates in the levy of the local
298 government infrastructure sales surtax authorized in s.
299 212.055(2).

300 Section 8. This act shall take effect July 1, 2016.