

By the Committee on Finance and Tax; and Senator Altman

593-02549-16

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1 A bill to be entitled
2 An act relating to local government infrastructure
3 surtax; amending s. 212.055, F.S.; authorizing
4 proceeds from a discretionary sales surtax to fund
5 capital restoration of natural water bodies for public
6 use under certain circumstances; limiting uses to
7 dredging operations related to ecologically beneficial
8 muck removal; reenacting s. 202.19(5) and (8), F.S.,
9 relating to the local communications services tax, s.
10 202.20(3), F.S., relating to local communications
11 services tax conversion rates, s. 212.054(1), (2)(a),
12 and (4)(a) and (b), F.S., relating to discretionary
13 sales surtaxes, s. 212.0597, F.S., relating to the
14 maximum tax on fractional aircraft ownership
15 interests, s. 212.20(6)(b), F.S., relating to the
16 proceeds of discretionary sales surtaxes, and s.
17 1013.736(2)(b), F.S., relating to eligibility for the
18 District Effort Recognition Program, to incorporate
19 the amendment made to s. 212.055(2), F.S., in
20 references thereto; providing an effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. Paragraph (h) of subsection (2) of section
25 212.055, Florida Statutes, is redesignated as paragraph (i), and
26 a new paragraph (h) is added to that subsection to read:

27 212.055 Discretionary sales surtaxes; legislative intent;
28 authorization and use of proceeds.—It is the legislative intent
29 that any authorization for imposition of a discretionary sales
30 surtax shall be published in the Florida Statutes as a
31 subsection of this section, irrespective of the duration of the
32 levy. Each enactment shall specify the types of counties

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33 authorized to levy; the rate or rates which may be imposed; the
34 maximum length of time the surtax may be imposed, if any; the
35 procedure which must be followed to secure voter approval, if
36 required; the purpose for which the proceeds may be expended;
37 and such other requirements as the Legislature may provide.
38 Taxable transactions and administrative procedures shall be as
39 provided in s. 212.054.

40 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

41 (h) Notwithstanding paragraph (d), if approved by a
42 majority of the electors of the county voting in a referendum,
43 the proceeds of the surtax authorized by this subsection, and
44 any accrued interest, may be used for the purpose of funding
45 capital projects to restore natural water bodies for public use,
46 including tributaries, canals, stormwater conveyance systems,
47 and channels that are directly connected to such natural water
48 bodies. Such use is limited to dredging operations related to
49 ecologically beneficial muck removal.

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

54 202.19 Authorization to impose local communications
55 services tax.—

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

61 (a) Except as otherwise provided in this subsection, each

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62 such tax rate shall be applied, in addition to the other tax
63 rates applied under this chapter, to communications services
64 subject to tax under s. 202.12 which:

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

67 (b) With respect to private communications services, the
68 tax shall be on the sales price of such services provided within
69 the county, which shall be determined in accordance with the
70 following provisions:

- 71 1. Any charge with respect to a channel termination point
72 located within such county;

- 73 2. Any charge for the use of a channel between two channel
74 termination points located in such county; and

- 75 3. Where channel termination points are located both within
76 and outside of such county:

- 77 a. If any segment between two such channel termination
78 points is separately billed, 50 percent of such charge; and

- 79 b. If any segment of the circuit is not separately billed,
80 an amount equal to the total charge for such circuit multiplied
81 by a fraction, the numerator of which is the number of channel
82 termination points within such county and the denominator of
83 which is the total number of channel termination points of the
84 circuit.

85 (8) The revenues raised by any tax imposed under subsection
86 (1) or s. 202.20(1), or distributed to a local government
87 pursuant to s. 202.18, may be used by a municipality or county
88 for any public purpose, including, but not limited to, pledging
89 such revenues for the repayment of current or future bonded
90 indebtedness. Revenues raised by a tax imposed under subsection

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91 (5) shall be used for the same purposes as the underlying
 92 discretionary sales surtax imposed by the county or school board
 93 under s. 212.055.

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

98 202.20 Local communications services tax conversion rates.-

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

103

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

104

105

Alachua	0.3%	0.6%	0.8%
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106

Baker	0.3%	0.5%	0.8%
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107

Bay	0.3%	0.5%	0.8%
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108

Bradford	0.3%	0.6%	0.8%
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110	Brevard	0.3%	0.6%	0.9%
111	Broward	0.3%	0.5%	0.8%
112	Calhoun	0.3%	0.5%	0.8%
113	Charlotte	0.3%	0.6%	0.9%
114	Citrus	0.3%	0.6%	0.9%
115	Clay	0.3%	0.6%	0.8%
116	Collier	0.4%	0.7%	1.0%
117	Columbia	0.3%	0.6%	0.9%
118	Desoto	0.3%	0.6%	0.8%
119	Dixie	0.3%	0.5%	0.8%
120	Duval	0.3%	0.6%	0.8%
121	Escambia	0.3%	0.6%	0.9%
122	Flagler	0.4%	0.7%	1.0%
123	Franklin	0.3%	0.6%	0.9%
	Gadsden	0.3%	0.5%	0.8%

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124	Gilchrist	0.3%	0.5%	0.7%
125	Glades	0.3%	0.6%	0.8%
126	Gulf	0.3%	0.5%	0.8%
127	Hamilton	0.3%	0.6%	0.8%
128	Hardee	0.3%	0.5%	0.8%
129	Hendry	0.3%	0.6%	0.9%
130	Hernando	0.3%	0.6%	0.9%
131	Highlands	0.3%	0.6%	0.9%
132	Hillsborough	0.3%	0.6%	0.8%
133	Holmes	0.3%	0.6%	0.8%
134	Indian River	0.3%	0.6%	0.9%
135	Jackson	0.3%	0.5%	0.7%
136	Jefferson	0.3%	0.5%	0.8%
137	Lafayette	0.3%	0.5%	0.7%
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139	Lake	0.3%	0.6%	0.9%
140	Lee	0.3%	0.6%	0.9%
141	Leon	0.3%	0.6%	0.8%
142	Levy	0.3%	0.5%	0.8%
143	Liberty	0.3%	0.6%	0.8%
144	Madison	0.3%	0.5%	0.8%
145	Manatee	0.3%	0.6%	0.8%
146	Marion	0.3%	0.5%	0.8%
147	Martin	0.3%	0.6%	0.8%
148	Miami-Dade	0.3%	0.5%	0.8%
149	Monroe	0.3%	0.6%	0.9%
150	Nassau	0.3%	0.6%	0.8%
151	Okaloosa	0.3%	0.6%	0.8%
152	Okeechobee	0.3%	0.6%	0.9%
	Orange	0.3%	0.5%	0.8%

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153	Osceola	0.3%	0.5%	0.8%
154	Palm Beach	0.3%	0.6%	0.8%
155	Pasco	0.3%	0.6%	0.9%
156	Pinellas	0.3%	0.6%	0.9%
157	Polk	0.3%	0.6%	0.8%
158	Putnam	0.3%	0.6%	0.8%
159	St. Johns	0.3%	0.6%	0.8%
160	St. Lucie	0.3%	0.6%	0.8%
161	Santa Rosa	0.3%	0.6%	0.9%
162	Sarasota	0.3%	0.6%	0.9%
163	Seminole	0.3%	0.6%	0.8%
164	Sumter	0.3%	0.5%	0.8%
165	Suwannee	0.3%	0.6%	0.8%
166	Taylor	0.3%	0.6%	0.9%
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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 appropriate rates from the table and rounding up to the nearest tenth of a percent.

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

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192 212.054 Discretionary sales surtax; limitations,
193 administration, and collection.—

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

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

218 (4) (a) The department shall administer, collect, and
219 enforce the tax authorized under s. 212.055 pursuant to the same
220 procedures used in the administration, collection, and

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

234 (b) The proceeds of a discretionary sales surtax collected
235 by the selling dealer located in a county imposing the surtax
236 shall be returned, less the cost of administration, to the
237 county where the selling dealer is located. The proceeds shall
238 be transferred to the Discretionary Sales Surtax Clearing Trust
239 Fund. A separate account shall be established in the trust fund
240 for each county imposing a discretionary surtax. The amount
241 deducted for the costs of administration may not exceed 3
242 percent of the total revenue generated for all counties levying
243 a surtax authorized in s. 212.055. The amount deducted for the
244 costs of administration may be used only for costs that are
245 solely and directly attributable to the surtax. The total cost
246 of administration shall be prorated among those counties levying
247 the surtax on the basis of the amount collected for a particular
248 county to the total amount collected for all counties. The
249 department shall distribute the moneys in the trust fund to the

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250 appropriate counties each month, unless otherwise provided in s.
251 212.055.

252 Section 5. For the purpose of incorporating the amendment
253 made by this act to section 212.055(2), Florida Statutes, in a
254 reference thereto, section 212.0597, Florida Statutes, is
255 reenacted to read:

256 212.0597 Maximum tax on fractional aircraft ownership
257 interests.—The maximum tax imposed under this chapter, including
258 any discretionary sales surtax under s. 212.055, is limited to
259 \$300 on the sale or use in this state of a fractional ownership
260 interest in aircraft pursuant to a fractional aircraft ownership
261 program. The tax applies to the total consideration paid for the
262 fractional ownership interest, including any amounts paid by the
263 fractional owner as monthly management or maintenance fees. The
264 tax applies only if the fractional ownership interest is sold by
265 or to the program manager of the fractional aircraft ownership
266 program, or if the fractional ownership interest is transferred
267 upon the approval of the program manager of the fractional
268 aircraft ownership program.

269 Section 6. For the purpose of incorporating the amendment
270 made by this act to section 212.055(2), Florida Statutes, in a
271 reference thereto, paragraph (b) of subsection (6) of section
272 212.20, Florida Statutes, is reenacted to read:

273 212.20 Funds collected, disposition; additional powers of
274 department; operational expense; refund of taxes adjudicated
275 unconstitutionally collected.—

276 (6) Distribution of all proceeds under this chapter and ss.
277 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

278 (b) Proceeds from discretionary sales surtaxes imposed

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279 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
280 Discretionary Sales Surtax Clearing Trust Fund.

281 Section 7. For the purpose of incorporating the amendment
282 made by this act to section 212.055(2), Florida Statutes, in a
283 reference thereto, paragraph (b) of subsection (2) of section
284 1013.736, Florida Statutes, is reenacted to read:

285 1013.736 District Effort Recognition Program.—

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

293 (b) The district participates in the levy of the local
294 government infrastructure sales surtax authorized in s.
295 212.055(2).

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