

HB 689

2016

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; authorizing counties and
4 municipalities within such counties to use the
5 proceeds and interest of the local government surtax
6 for operating purposes; requiring a reduction in the
7 county's or municipality's budget for ad valorem tax
8 levies to offset increased revenues from the surtax;
9 allowing adjustments to the county's or municipality's
10 budget for ad valorem tax levy to compensate for a
11 reduction in the state sales and use tax base;
12 providing an effective date.

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

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16 Section 1. Paragraph (i) is added to subsection (2) of
17 section 212.055, Florida Statutes, to read:

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.—It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a
22 subsection of this section, irrespective of the duration of the
23 levy. Each enactment shall specify the types of counties
24 authorized to levy; the rate or rates which may be imposed; the
25 maximum length of time the surtax may be imposed, if any; the
26 procedure which must be followed to secure voter approval, if

27 required; the purpose for which the proceeds may be expended;
 28 and such other requirements as the Legislature may provide.
 29 Taxable transactions and administrative procedures shall be as
 30 provided in s. 212.054.

31 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

32 (i)1. A county or municipality within such county
 33 receiving proceeds under this subsection may use such proceeds
 34 and any accrued interest for operating purposes. A county or
 35 municipality within such county that uses proceeds and accrued
 36 interest under this subsection for operating purposes shall
 37 reduce the ad valorem tax levy in each subsequent budget by the
 38 estimated amount of revenue provided by the local government
 39 infrastructure surtax.

40 2. A county or municipality within such county that has
 41 elected to use the proceeds and accrued interest under this
 42 subsection for operating purposes and that has reduced its ad
 43 valorem tax levy by the estimated amount of revenue generated by
 44 the surtax may make adjustments in its budget and ad valorem tax
 45 levy to compensate for legislative actions causing a reduction
 46 in the state sales and use tax base.

47 3. Use of surtax proceeds and accrued interest authorized
 48 under this paragraph does not relieve a local government from
 49 complying with the provisions of chapter 200 and any related
 50 provision of law that establishes millage caps or limits
 51 undesignated budget reserves or establishing procedures for
 52 setting rollback rates for ad valorem taxes and budget adoption

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53 | purposes.

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