



408222

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
05/01/2017	.	
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The Committee on Appropriations (Simmons) recommended the following:

Senate Amendment (with title amendment)

Between lines 134 and 135

insert:

Section 1. Subsection (1) of section 212.055, Florida Statutes, is amended 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 surtax shall be published in the Florida Statutes as a



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

20 (1) CHARTER COUNTY, MUNICIPALITY, AND REGIONAL
21 TRANSPORTATION SYSTEM SURTAX.—

22 (a) Each charter county that has adopted a charter, each
23 county the government of which is consolidated with that of one
24 or more municipalities, ~~and~~ each county that is within or under
25 an interlocal agreement with a regional transportation or
26 transit authority created under chapter 343 or chapter 349, and
27 each municipality and county under paragraph (b) may levy a
28 discretionary sales surtax, subject to approval by a majority
29 vote of the electorate of the county or municipality or by a
30 charter amendment approved by a majority vote of the electorate
31 of the county.

32 (b)1. A municipality with a population greater than 270,000
33 located in a county with a population greater than 1.28 million
34 but less than 1.5 million may levy a discretionary sales surtax
35 as provided in this subsection. The discretionary sales surtax
36 may only be levied within the limits of the municipality.

37 2. The levy of a discretionary sales surtax pursuant to
38 this paragraph does not prohibit the county in which the
39 municipality is located from levying a discretionary sales



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40 surtax as otherwise provided in this section. If a municipality
41 has levied a discretionary sales surtax as described in this
42 paragraph, the county within which the municipality is located
43 may also levy a discretionary sales surtax, at the same level as
44 the municipality, pursuant to referendum of the voters of the
45 county who reside outside the municipality. The proceeds from
46 such a discretionary sales surtax may only be collected outside
47 the municipality limits. Alternatively, the municipality and
48 county, by interlocal agreement, may levy such a discretionary
49 sales surtax by referendum of all the voters of the county.

50 (c)~~(b)~~ The rate of the discretionary sales surtax shall be
51 up to 1 percent.

52 (d)~~(e)~~ The proposal to adopt a discretionary sales surtax
53 as provided in this subsection and to create a trust fund within
54 the county or municipality accounts shall be placed on the
55 ballot in accordance with law at a time to be set at the
56 discretion of the governing body.

57 (e)~~(d)~~ Proceeds from the surtax shall be applied to as many
58 or as few of the uses enumerated below in whatever combination
59 the county commission or municipal governing body deems
60 appropriate:

61 1. Deposited by the county or municipality in the trust
62 fund and shall be used for the purposes of development,
63 construction, equipment, maintenance, operation, supportive
64 services, including a countywide or municipality-wide bus
65 system, on-demand transportation services, and related costs of
66 a fixed guideway rapid transit system;

67 2. Remitted by the governing body of the county or
68 municipality to an expressway, transit, or transportation



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69 authority created by law to be used, at the discretion of such
70 authority, for the development, construction, operation, or
71 maintenance of roads or bridges in the county or municipality,
72 for the operation and maintenance of a bus system, for the
73 operation and maintenance of on-demand transportation services,
74 for the payment of principal and interest on existing bonds
75 issued for the construction of such roads or bridges, and, upon
76 approval by the county commission or municipal governing body,
77 such proceeds may be pledged for bonds issued to refinance
78 existing bonds or new bonds issued for the construction of such
79 roads or bridges;

80 3. Used by the county or municipality for the development,
81 construction, operation, and maintenance of roads and bridges in
82 the county or municipality; for the expansion, operation, and
83 maintenance of bus and fixed guideway systems; for the
84 expansion, operation, and maintenance of on-demand
85 transportation services; and for the payment of principal and
86 interest on bonds issued for the construction of fixed guideway
87 rapid transit systems, bus systems, roads, or bridges; and such
88 proceeds may be pledged by the governing body of the county or
89 municipality for bonds issued to refinance existing bonds or new
90 bonds issued for the construction of such fixed guideway rapid
91 transit systems, bus systems, roads, or bridges and no more than
92 25 percent used for nontransit uses; and

93 4. Used by the county or municipality for the planning,
94 development, construction, operation, and maintenance of roads
95 and bridges in the county or municipality; for the planning,
96 development, expansion, operation, and maintenance of bus and
97 fixed guideway systems; for the planning, development,



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98 construction, operation, and maintenance of on-demand
99 transportation services; and for the payment of principal and
100 interest on bonds issued for the construction of fixed guideway
101 rapid transit systems, bus systems, roads, or bridges; and such
102 proceeds may be pledged by the governing body of the county or
103 municipality for bonds issued to refinance existing bonds or new
104 bonds issued for the construction of such fixed guideway rapid
105 transit systems, bus systems, roads, or bridges. Pursuant to an
106 interlocal agreement entered into pursuant to chapter 163, the
107 governing body of the county may distribute proceeds from the
108 tax to a municipality, or an expressway or transportation
109 authority created by law to be expended for the purpose
110 authorized by this paragraph. Any county that has entered into
111 interlocal agreements for distribution of proceeds to one or
112 more municipalities in the county shall revise such interlocal
113 agreements no less than every 5 years in order to include any
114 municipalities that have been created since the prior interlocal
115 agreements were executed.

116 (f)~~(e)~~ As used in this subsection, the term "on-demand
117 transportation services" means transportation provided between
118 flexible points of origin and destination selected by individual
119 users with such service being provided at a time that is agreed
120 upon by the user and the provider of the service and that is not
121 fixed-schedule or fixed-route in nature.

122
123 ===== T I T L E A M E N D M E N T =====

124 And the title is amended as follows:

125 Delete line 2

126 and insert:



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127 An act relating to transportation; amending s.
128 212.055, F.S.; requiring certain enactments to specify
129 the types of municipalities authorized to levy a
130 discretionary sales surtax; authorizing certain
131 municipalities to levy a certain discretionary sales
132 surtax; providing requirements for the discretionary
133 sales surtax; providing that the levy of the
134 discretionary sales surtax does not prohibit the
135 county in which the municipality is located from
136 levying a certain discretionary sales surtax;
137 authorizing the county within which the municipality
138 is located to also levy a discretionary sales surtax,
139 at the same level as the municipality, pursuant to a
140 referendum of the voters of the county who reside
141 outside the municipality; providing that the county
142 discretionary sales surtax may be collected only
143 outside the municipality limits; authorizing,
144 alternatively, the municipality and county, by
145 interlocal agreement, to levy such a discretionary
146 sales surtax by referendum of all the voters of the
147 county; requiring the proposal to adopt a
148 discretionary sales surtax and to create a trust fund
149 within the municipality accounts to be placed on the
150 ballot in accordance with law at a time to be set at
151 the discretion of the governing body; providing that
152 proceeds from the surtax shall be applied to specified
153 uses in whatever combination the municipal governing
154 body deems appropriate; conforming provisions to
155 changes made by the act; creating s.