

1                   A bill to be entitled  
2           An act relating to local government fiscal  
3           responsibility; amending ss. 125.0104, 125.0108, and  
4           125.901, F.S.; revising voting requirements for  
5           referenda related to the tourist development taxes,  
6           tourist impact taxes, and children's services and  
7           independent special district property taxes,  
8           respectively; amending s. 200.065, F.S.; providing the  
9           maximum millage rate local governments may levy under  
10          certain circumstances; providing exceptions; amending  
11          ss. 200.091 and 200.101, F.S.; revising dates and  
12          voting requirements for referenda related to increases  
13          in county ad valorem tax millages and increases in  
14          municipal ad valorem tax millages, respectively;  
15          creating s. 200.105, F.S.; providing dates and  
16          approval thresholds for certain referenda; amending s.  
17          212.055, F.S.; revising voting requirements for  
18          referenda to adopt or amend local government  
19          discretionary sales surtaxes; creating part IX of ch.  
20          218, consisting of ss. 218.90, 218.901, 218.905,  
21          218.91, and 218.92, F.S.; providing a short title;  
22          specifying purpose to promote the fiscal  
23          responsibility of local governments; providing  
24          definitions related to debt; prohibiting certain local  
25          governments from enacting, extending, or increasing

26 taxes otherwise authorized under specified conditions;  
 27 requiring local governments to receive voter approval  
 28 for the issuance of any new tax-supported debt with  
 29 certain terms; providing dates and voting requirements  
 30 for such referenda; authorizing referenda at times  
 31 other than at general election if an emergency exists;  
 32 providing exceptions for refunding or refinancing  
 33 certain debt; amending s. 336.021, F.S.; providing  
 34 voting requirements for certain referenda related to  
 35 the ninth-cent fuel tax; amending s. 336.025, F.S.;  
 36 revising voting requirements for certain referenda  
 37 related to local option fuel taxes; amending s.  
 38 1011.73, F.S.; revising dates and voting requirements  
 39 for referenda related to certain school voted property  
 40 taxes; providing an effective date.

41

42 Be It Enacted by the Legislature of the State of Florida:

43

44 Section 1. Subsection (6) of section 125.0104, Florida  
 45 Statutes, is amended to read:

46 125.0104 Tourist development tax; procedure for levying;  
 47 authorized uses; referendum; enforcement.—

48 (6) REFERENDUM.—

49 (a) A referendum under this section shall be held only at  
 50 a general election, as defined in s. 97.021, and requires the

51 approval of 60 percent of the voters voting on the ballot  
 52 question for passage of the question.

53 (b)~~(a)~~ No ordinance enacted by any county levying the tax  
 54 authorized by paragraphs (3)(b) and (c) shall take effect until  
 55 the ordinance levying and imposing the tax has been approved in  
 56 a referendum election by ~~a majority of~~ the electors voting in  
 57 such election in the county or by ~~a majority of~~ the electors  
 58 voting in the subcounty special tax district affected by the  
 59 tax.

60 (c)~~(b)~~ The governing board of the county levying the tax  
 61 shall arrange to place a question on the ballot at an ~~the next~~  
 62 ~~regular or special~~ election to be held within the county,  
 63 substantially as follows:

64 ....FOR the Tourist Development Tax  
 65 ....AGAINST the Tourist Development Tax.

66 (d)~~(c)~~ If ~~a majority of~~ the electors voting on the  
 67 question approve the levy, the ordinance shall be deemed to be  
 68 in effect.

69 (e)~~(d)~~ In any case where a referendum levying and imposing  
 70 the tax has been approved pursuant to this section and 15  
 71 percent of the electors in the county or 15 percent of the  
 72 electors in the subcounty special district in which the tax is  
 73 levied file a petition with the board of county commissioners  
 74 for a referendum to repeal the tax, the board of county  
 75 commissioners shall cause an election to be held for the repeal

76 | of the tax which election shall be subject only to the  
77 | outstanding bonds for which the tax has been pledged. However,  
78 | the repeal of the tax shall not be effective with respect to any  
79 | portion of taxes initially levied in November 1989, which has  
80 | been pledged or is being used to support bonds under paragraph  
81 | (3)(d) or paragraph (3)(1) until the retirement of those bonds.

82 | Section 2. Subsection (5) of section 125.0108, Florida  
83 | Statutes, is amended to read:

84 | 125.0108 Areas of critical state concern; tourist impact  
85 | tax.—

86 | (5) The tourist impact tax authorized by this section  
87 | shall take effect only upon express approval ~~by a majority vote~~  
88 | of those qualified electors in the area or areas of critical  
89 | state concern in the county seeking to levy such tax, voting in  
90 | a referendum to be held by the governing board of such county ~~in~~  
91 | ~~conjunction with a general or special election, in accordance~~  
92 | ~~with the provisions of law relating to elections currently in~~  
93 | ~~force.~~ However, if the area or areas of critical state concern  
94 | are greater than 50 percent of the land area of the county and  
95 | the tax is to be imposed throughout the entire county, the tax  
96 | shall take effect only upon express approval of ~~a majority of~~  
97 | the qualified electors of the county voting in such a  
98 | referendum. A referendum to adopt or amend the tourist impact  
99 | tax authorized by this section shall be held only at a general  
100 | election, as defined in s. 97.021, and requires the approval of

101 60 percent of the voters voting on the ballot question for  
102 passage of the question.

103 Section 3. Subsection (1) of section 125.901, Florida  
104 Statutes, is amended to read:

105 125.901 Children's services; independent special district;  
106 council; powers, duties, and functions; public records  
107 exemption.—

108 (1) Each county may by ordinance create an independent  
109 special district, as defined in ss. 189.012 and 200.001(8)(e),  
110 to provide funding for children's services throughout the county  
111 in accordance with this section. The boundaries of such district  
112 shall be coterminous with the boundaries of the county. The  
113 county governing body shall obtain approval, by a ~~majority~~ vote  
114 of those electors voting on the question, to annually levy ad  
115 valorem taxes which shall not exceed the maximum millage rate  
116 authorized by this section. A referendum under this section  
117 shall be held only at a general election, as defined in s.  
118 97.021, and requires the approval of 60 percent of the voters  
119 voting on the ballot question for passage of the question. Any  
120 district created pursuant to the provisions of this subsection  
121 shall be required to levy and fix millage subject to the  
122 provisions of s. 200.065. Once such millage is approved by the  
123 electorate, the district shall not be required to seek approval  
124 of the electorate in future years to levy the previously  
125 approved millage.

126 (a) The governing body of the district shall be a council  
127 on children's services, which may also be known as a juvenile  
128 welfare board or similar name as established in the ordinance by  
129 the county governing body. Such council shall consist of 10  
130 members, including: the superintendent of schools; a local  
131 school board member; the district administrator from the  
132 appropriate district of the Department of Children and Families,  
133 or his or her designee who is a member of the Senior Management  
134 Service or of the Selected Exempt Service; one member of the  
135 county governing body; and the judge assigned to juvenile cases  
136 who shall sit as a voting member of the board, except that said  
137 judge shall not vote or participate in the setting of ad valorem  
138 taxes under this section. If there is more than one judge  
139 assigned to juvenile cases in a county, the chief judge shall  
140 designate one of said juvenile judges to serve on the board. The  
141 remaining five members shall be appointed by the Governor, and  
142 shall, to the extent possible, represent the demographic  
143 diversity of the population of the county. After soliciting  
144 recommendations from the public, the county governing body shall  
145 submit to the Governor the names of at least three persons for  
146 each vacancy occurring among the five members appointed by the  
147 Governor, and the Governor shall appoint members to the council  
148 from the candidates nominated by the county governing body. The  
149 Governor shall make a selection within a 45-day period or  
150 request a new list of candidates. All members appointed by the

151 Governor shall have been residents of the county for the  
152 previous 24-month period. Such members shall be appointed for 4-  
153 year terms, except that the length of the terms of the initial  
154 appointees shall be adjusted to stagger the terms. The Governor  
155 may remove a member for cause or upon the written petition of  
156 the county governing body. If any of the members of the council  
157 required to be appointed by the Governor under the provisions of  
158 this subsection shall resign, die, or be removed from office,  
159 the vacancy thereby created shall, as soon as practicable, be  
160 filled by appointment by the Governor, using the same method as  
161 the original appointment, and such appointment to fill a vacancy  
162 shall be for the unexpired term of the person who resigns, dies,  
163 or is removed from office.

164 (b) However, any county as defined in s. 125.011(1) may  
165 instead have a governing body consisting of 33 members,  
166 including: the superintendent of schools; two representatives of  
167 public postsecondary education institutions located in the  
168 county; the county manager or the equivalent county officer; the  
169 district administrator from the appropriate district of the  
170 Department of Children and Families, or the administrator's  
171 designee who is a member of the Senior Management Service or the  
172 Selected Exempt Service; the director of the county health  
173 department or the director's designee; the state attorney for  
174 the county or the state attorney's designee; the chief judge  
175 assigned to juvenile cases, or another juvenile judge who is the

176 chief judge's designee and who shall sit as a voting member of  
177 the board, except that the judge may not vote or participate in  
178 setting ad valorem taxes under this section; an individual who  
179 is selected by the board of the local United Way or its  
180 equivalent; a member of a locally recognized faith-based  
181 coalition, selected by that coalition; a member of the local  
182 chamber of commerce, selected by that chamber or, if more than  
183 one chamber exists within the county, a person selected by a  
184 coalition of the local chambers; a member of the early learning  
185 coalition, selected by that coalition; a representative of a  
186 labor organization or union active in the county; a member of a  
187 local alliance or coalition engaged in cross-system planning for  
188 health and social service delivery in the county, selected by  
189 that alliance or coalition; a member of the local Parent-  
190 Teachers Association/Parent-Teacher-Student Association,  
191 selected by that association; a youth representative selected by  
192 the local school system's student government; a local school  
193 board member appointed by the chair of the school board; the  
194 mayor of the county or the mayor's designee; one member of the  
195 county governing body, appointed by the chair of that body; a  
196 member of the state Legislature who represents residents of the  
197 county, selected by the chair of the local legislative  
198 delegation; an elected official representing the residents of a  
199 municipality in the county, selected by the county municipal  
200 league; and 4 members-at-large, appointed to the council by the

201 majority of sitting council members. The remaining 7 members  
202 shall be appointed by the Governor in accordance with procedures  
203 set forth in paragraph (a), except that the Governor may remove  
204 a member for cause or upon the written petition of the council.  
205 Appointments by the Governor must, to the extent reasonably  
206 possible, represent the geographic and demographic diversity of  
207 the population of the county. Members who are appointed to the  
208 council by reason of their position are not subject to the  
209 length of terms and limits on consecutive terms as provided in  
210 this section. The remaining appointed members of the governing  
211 body shall be appointed to serve 2-year terms, except that those  
212 members appointed by the Governor shall be appointed to serve 4-  
213 year terms, and the youth representative and the legislative  
214 delegate shall be appointed to serve 1-year terms. A member may  
215 be reappointed; however, a member may not serve for more than  
216 three consecutive terms. A member is eligible to be appointed  
217 again after a 2-year hiatus from the council.

218 (c) This subsection does not prohibit a county from  
219 exercising such power as is provided by general or special law  
220 to provide children's services or to create a special district  
221 to provide such services.

222 Section 4. Subsection (5) of section 200.065, Florida  
223 Statutes, is amended to read:

224 200.065 Method of fixing millage.—

225 (5) In each fiscal year:

226        (a) A county, municipality, dependent special district as  
227 defined in s. 189.012, municipal service taxing unit or  
228 independent special district may not levy a millage rate in  
229 excess of the rolled-back rate as defined in subsection (1)  
230 unless the county, municipality, dependent special district,  
231 municipal service taxing unit, or independent special district  
232 has no excess unencumbered fund balances as of the beginning of  
233 the fiscal year for which the millage rate is being considered,  
234 or, if excess unencumbered fund balances are expected, the  
235 budget for the fiscal year for which the millage is being  
236 considered must approve expenditures to eliminate the excess  
237 unencumbered fund balances. Notwithstanding any restriction on  
238 the use of funds within those balances, expenditures of excess  
239 unencumbered fund balances may be for any public purpose, with  
240 the exception of funds subject to restrictions imposed by the  
241 federal government or revenues that were approved by referendum  
242 of the electors in the affected jurisdiction.

243        1. For purposes of this subsection, the term "excess  
244 unencumbered fund balances" means any non-fee revenues, in any  
245 special revenue fund of a county, municipality, dependent  
246 special district, municipal service taxing unit or independent  
247 special district, which are not otherwise committed by ordinance  
248 or resolution of the governing board to either a contingency  
249 reserve or to the future funding of specific projects or  
250 services, are not encumbered by appropriations or contractual

251 obligations and are in excess of 10 percent of total annual  
252 revenues to the account or fund. The term does not include  
253 monies subject to restrictions imposed by the federal government  
254 or revenues that were approved by referendum of the electors in  
255 the affected jurisdiction. The term "non-fee revenues" means any  
256 monies, except as otherwise provided in this subsection, that  
257 are derived from any taxes levied by a local government, revenue  
258 shared by another government with a local government, or  
259 revenues, the use of which may be for any public purpose,  
260 derived from other sources. The term "special revenue fund"  
261 means a governmental fund type other than the general fund to  
262 account for proceeds of specific revenue sources that are  
263 restricted or committed to expenditure for specified purposes  
264 other than debt service or capital projects.

265 2. The maximum millage rate limitation in this paragraph  
266 does not apply to any millage approved by a vote of the electors  
267 pursuant to s. 9(b), Art. VII of the State Constitution, or  
268 millage approved by a vote of the electors pursuant to s. 12,  
269 Art. VII of the State Constitution.

270 (b) ~~(a)~~ If the maximum millage rate under paragraph (a) is  
271 not applicable, then the maximum millage rate that a county,  
272 municipality, special district dependent to a county or  
273 municipality, municipal service taxing unit, or independent  
274 special district may levy is a rolled-back rate based on the  
275 amount of taxes which would have been levied in the prior year

276 if the maximum millage rate had been applied, adjusted for  
277 change in per capita Florida personal income, unless a higher  
278 rate was adopted, in which case the maximum is the adopted rate.  
279 The maximum millage rate applicable to a county authorized to  
280 levy a county public hospital surtax under s. 212.055 and which  
281 did so in fiscal year 2007 shall exclude the revenues required  
282 to be contributed to the county public general hospital in the  
283 current fiscal year for the purposes of making the maximum  
284 millage rate calculation, but shall be added back to the maximum  
285 millage rate allowed after the roll back has been applied, the  
286 total of which shall be considered the maximum millage rate for  
287 such a county for purposes of this subsection. The revenue  
288 required to be contributed to the county public general hospital  
289 for the upcoming fiscal year shall be calculated as 11.873  
290 percent times the millage rate levied for countywide purposes in  
291 fiscal year 2007 times 95 percent of the preliminary tax roll  
292 for the upcoming fiscal year. A higher rate may be adopted only  
293 under the following conditions:

294 1. A rate of not more than 110 percent of the rolled-back  
295 rate based on the previous year's maximum millage rate, adjusted  
296 for change in per capita Florida personal income, may be adopted  
297 if approved by a two-thirds vote of the membership of the  
298 governing body of the county, municipality, or independent  
299 district; or

300 2. A rate in excess of 110 percent may be adopted if

301 approved by a unanimous vote of the membership of the governing  
302 body of the county, municipality, or independent district or by  
303 a three-fourths vote of the membership of the governing body if  
304 the governing body has nine or more members, or if the rate is  
305 approved by a referendum.

306 (c) ~~(b)~~ The millage rate of a county or municipality,  
307 municipal service taxing unit of that county, and any special  
308 district dependent to that county or municipality may exceed the  
309 maximum millage rate calculated pursuant to this subsection if  
310 the total county ad valorem taxes levied or total municipal ad  
311 valorem taxes levied do not exceed the maximum total county ad  
312 valorem taxes levied or maximum total municipal ad valorem taxes  
313 levied respectively. Voted millage and taxes levied by a  
314 municipality or independent special district that has levied ad  
315 valorem taxes for less than 5 years are not subject to this  
316 limitation. The millage rate of a county authorized to levy a  
317 county public hospital surtax under s. 212.055 may exceed the  
318 maximum millage rate calculated pursuant to this subsection to  
319 the extent necessary to account for the revenues required to be  
320 contributed to the county public hospital. Total taxes levied  
321 may exceed the maximum calculated pursuant to subsection (6) as  
322 a result of an increase in taxable value above that certified in  
323 subsection (1) if such increase is less than the percentage  
324 amounts contained in subsection (6) or if the administrative  
325 adjustment cannot be made because the value adjustment board is

326 still in session at the time the tax roll is extended;  
 327 otherwise, millage rates subject to this subsection may be  
 328 reduced so that total taxes levied do not exceed the maximum.

329  
 330 Any unit of government operating under a home rule charter  
 331 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
 332 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
 333 State Constitution of 1968, which is granted the authority in  
 334 the State Constitution to exercise all the powers conferred now  
 335 or hereafter by general law upon municipalities and which  
 336 exercises such powers in the unincorporated area shall be  
 337 recognized as a municipality under this subsection. For a  
 338 downtown development authority established before the effective  
 339 date of the 1968 State Constitution which has a millage that  
 340 must be approved by a municipality, the governing body of that  
 341 municipality shall be considered the governing body of the  
 342 downtown development authority for purposes of this subsection.

343 Section 5. Section 200.091, Florida Statutes, is amended  
 344 to read:

345 200.091 Referendum to increase millage.—The millage  
 346 authorized to be levied in s. 200.071 for county purposes,  
 347 including dependent districts therein, may be increased for  
 348 periods not exceeding 2 years, provided such levy has been  
 349 approved by a majority vote, as set forth in s. 200.105, of the  
 350 qualified electors in the county or district voting in an

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351 election called for such purpose. Such an election may be called  
352 by the governing body of any such county or district on its own  
353 motion and shall be called upon submission of a petition  
354 specifying the amount of millage sought to be levied and the  
355 purpose for which the proceeds will be expended and containing  
356 the signatures of at least 10 percent of the persons qualified  
357 to vote in such election, signed within 60 days prior to the  
358 date the petition is filed.

359 Section 6. Section 200.101, Florida Statutes, is amended  
360 to read:

361 200.101 Referendum for millage in excess of limits.—The  
362 qualified electors of a municipality may ~~by majority vote,~~ as  
363 set forth in s. 200.105, ~~to of those voting approve an~~ increase  
364 ~~of~~ millage above those limits imposed by s. 200.081 in a  
365 referendum called for such purpose by the governing body of the  
366 municipality, but the period of such increase may not exceed 2  
367 years. Such referendum also may be initiated by submission of a  
368 petition to the governing body of the municipality containing  
369 the signatures of 10 percent of those persons eligible to vote  
370 in such referendum, which signatures were affixed to the  
371 petition within 60 days prior to its submission.

372 Section 7. Section 200.105, Florida Statutes, is created  
373 to read:

374 200.105 Dates for referenda.—A referendum under this  
375 chapter, pursuant to s. 9(b), Art. VII of the State Constitution

376 or pursuant to s. 12, Art. VII of the State Constitution, shall  
377 be held only at a general election, as defined in s. 97.021, and  
378 requires the approval of 60 percent of the voters voting on the  
379 ballot question for passage of the question.

380 Section 8. Paragraphs (a) and (c) of subsection (1),  
381 paragraph (a) of subsection (2), paragraph (a) of subsection  
382 (3), subsections (4) and (5), paragraph (a) of subsection (6),  
383 paragraph (a) of subsection (7), paragraph (b) of subsection  
384 (8), and paragraph (a) of subsection (9) of section 212.055,  
385 Florida Statutes, are amended, and subsection (10) is added to  
386 that section, to read:

387 212.055 Discretionary sales surtaxes; legislative intent;  
388 authorization and use of proceeds.—It is the legislative intent  
389 that any authorization for imposition of a discretionary sales  
390 surtax shall be published in the Florida Statutes as a  
391 subsection of this section, irrespective of the duration of the  
392 levy. Each enactment shall specify the types of counties  
393 authorized to levy; the rate or rates which may be imposed; the  
394 maximum length of time the surtax may be imposed, if any; the  
395 procedure which must be followed to secure voter approval, if  
396 required; the purpose for which the proceeds may be expended;  
397 and such other requirements as the Legislature may provide.  
398 Taxable transactions and administrative procedures shall be as  
399 provided in s. 212.054.

400 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM

401 SURTAX.—

402 (a) Each charter county that has adopted a charter, each  
 403 county the government of which is consolidated with that of one  
 404 or more municipalities, and each county that is within or under  
 405 an interlocal agreement with a regional transportation or  
 406 transit authority created under chapter 343 or chapter 349 may  
 407 levy a discretionary sales surtax, ~~subject to approval by a~~  
 408 ~~majority vote of the electorate of the county or by a charter~~  
 409 ~~amendment approved by a majority vote of the electorate of the~~  
 410 ~~county.~~

411 (c) The proposal to adopt a discretionary sales surtax as  
 412 provided in this subsection and to create a trust fund within  
 413 the county accounts shall be placed on the ballot in accordance  
 414 with law and must be approved in a referendum as set forth in  
 415 subsection (10) ~~at a time to be set at the discretion of the~~  
 416 ~~governing body.~~

417 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

418 (a)1. The governing authority in each county may levy a  
 419 discretionary sales surtax of 0.5 percent or 1 percent. The levy  
 420 of the surtax shall be pursuant to ordinance enacted by a  
 421 majority of the members of the county governing authority and  
 422 approved by ~~a majority of the electors of the county,~~ as set  
 423 forth in subsection (10), voting in a referendum on the surtax.  
 424 If the governing bodies of the municipalities representing a  
 425 majority of the county's population adopt uniform resolutions

426 | establishing the rate of the surtax and calling for a referendum  
 427 | on the surtax, the levy of the surtax shall be placed on the  
 428 | ballot and shall take effect if approved by ~~a majority of~~ the  
 429 | electors of the county, as set forth in subsection (10), voting  
 430 | in the referendum on the surtax.

431 |         2. If the surtax was levied pursuant to a referendum held  
 432 | before July 1, 1993, the surtax may not be levied beyond the  
 433 | time established in the ordinance, or, if the ordinance did not  
 434 | limit the period of the levy, the surtax may not be levied for  
 435 | more than 15 years. The levy of such surtax may be extended only  
 436 | by approval of ~~a majority of~~ the electors of the county, as set  
 437 | forth in subsection (10), voting in a referendum on the surtax.

438 |         (3) SMALL COUNTY SURTAX.—

439 |         (a) The governing authority in each county that has a  
 440 | population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a  
 441 | discretionary sales surtax of 0.5 percent or 1 percent. The levy  
 442 | of the surtax shall be pursuant to ordinance enacted by an  
 443 | extraordinary vote of the members of the county governing  
 444 | authority if the surtax revenues are expended for operating  
 445 | purposes. If the surtax revenues are expended for the purpose of  
 446 | servicing bond indebtedness, the surtax shall be approved by a  
 447 | ~~majority of~~ the electors of the county, as set forth in  
 448 | subsection (10), voting in a referendum on the surtax.

449 |         (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

450 |         (a)1. The governing body in each county the government of

451 | which is not consolidated with that of one or more  
 452 | municipalities, which has a population of at least 800,000  
 453 | residents and is not authorized to levy a surtax under  
 454 | subsection (5), may levy, pursuant to an ordinance either  
 455 | approved by an extraordinary vote of the governing body or  
 456 | conditioned to take effect only upon approval by ~~a majority vote~~  
 457 | of the electors of the county, as set forth in subsection (10),  
 458 | voting in a referendum, a discretionary sales surtax at a rate  
 459 | that may not exceed 0.5 percent.

460 |         2. If the ordinance is conditioned on a referendum, a  
 461 | statement that includes a brief and general description of the  
 462 | purposes to be funded by the surtax and that conforms to the  
 463 | requirements of s. 101.161 shall be placed on the ballot by the  
 464 | governing body of the county. The following questions shall be  
 465 | placed on the ballot:

466 |                     FOR THE. . . .CENTS TAX

467 |                     AGAINST THE. . . .CENTS TAX

468 |         3. The ordinance adopted by the governing body providing  
 469 | for the imposition of the surtax shall set forth a plan for  
 470 | providing health care services to qualified residents, as  
 471 | defined in subparagraph 4. Such plan and subsequent amendments  
 472 | to it shall fund a broad range of health care services for both  
 473 | indigent persons and the medically poor, including, but not  
 474 | limited to, primary care and preventive care as well as hospital  
 475 | care. The plan must also address the services to be provided by

476 the Level I trauma center. It shall emphasize a continuity of  
477 care in the most cost-effective setting, taking into  
478 consideration both a high quality of care and geographic access.  
479 Where consistent with these objectives, it shall include,  
480 without limitation, services rendered by physicians, clinics,  
481 community hospitals, mental health centers, and alternative  
482 delivery sites, as well as at least one regional referral  
483 hospital where appropriate. It shall provide that agreements  
484 negotiated between the county and providers, including hospitals  
485 with a Level I trauma center, will include reimbursement  
486 methodologies that take into account the cost of services  
487 rendered to eligible patients, recognize hospitals that render a  
488 disproportionate share of indigent care, provide other  
489 incentives to promote the delivery of charity care, promote the  
490 advancement of technology in medical services, recognize the  
491 level of responsiveness to medical needs in trauma cases, and  
492 require cost containment including, but not limited to, case  
493 management. It must also provide that any hospitals that are  
494 owned and operated by government entities on May 21, 1991, must,  
495 as a condition of receiving funds under this subsection, afford  
496 public access equal to that provided under s. 286.011 as to  
497 meetings of the governing board, the subject of which is  
498 budgeting resources for the rendition of charity care as that  
499 term is defined in the Florida Hospital Uniform Reporting System  
500 (FHURS) manual referenced in s. 408.07. The plan shall also

501 include innovative health care programs that provide cost-  
502 effective alternatives to traditional methods of service  
503 delivery and funding.

504 4. For the purpose of this paragraph, the term "qualified  
505 resident" means residents of the authorizing county who are:

506 a. Qualified as indigent persons as certified by the  
507 authorizing county;

508 b. Certified by the authorizing county as meeting the  
509 definition of the medically poor, defined as persons having  
510 insufficient income, resources, and assets to provide the needed  
511 medical care without using resources required to meet basic  
512 needs for shelter, food, clothing, and personal expenses; or not  
513 being eligible for any other state or federal program, or having  
514 medical needs that are not covered by any such program; or  
515 having insufficient third-party insurance coverage. In all  
516 cases, the authorizing county is intended to serve as the payor  
517 of last resort; or

518 c. Participating in innovative, cost-effective programs  
519 approved by the authorizing county.

520 5. Moneys collected pursuant to this paragraph remain the  
521 property of the state and shall be distributed by the Department  
522 of Revenue on a regular and periodic basis to the clerk of the  
523 circuit court as ex officio custodian of the funds of the  
524 authorizing county. The clerk of the circuit court shall:

525 a. Maintain the moneys in an indigent health care trust

526 fund;

527       b. Invest any funds held on deposit in the trust fund  
528 pursuant to general law;

529       c. Disburse the funds, including any interest earned, to  
530 any provider of health care services, as provided in  
531 subparagraphs 3. and 4., upon directive from the authorizing  
532 county. However, if a county has a population of at least  
533 800,000 residents and has levied the surtax authorized in this  
534 paragraph, notwithstanding any directive from the authorizing  
535 county, on October 1 of each calendar year, the clerk of the  
536 court shall issue a check in the amount of \$6.5 million to a  
537 hospital in its jurisdiction that has a Level I trauma center or  
538 shall issue a check in the amount of \$3.5 million to a hospital  
539 in its jurisdiction that has a Level I trauma center if that  
540 county enacts and implements a hospital lien law in accordance  
541 with chapter 98-499, Laws of Florida. The issuance of the checks  
542 on October 1 of each year is provided in recognition of the  
543 Level I trauma center status and shall be in addition to the  
544 base contract amount received during fiscal year 1999-2000 and  
545 any additional amount negotiated to the base contract. If the  
546 hospital receiving funds for its Level I trauma center status  
547 requests such funds to be used to generate federal matching  
548 funds under Medicaid, the clerk of the court shall instead issue  
549 a check to the Agency for Health Care Administration to  
550 accomplish that purpose to the extent that it is allowed through

551 the General Appropriations Act; and

552 d. Prepare on a biennial basis an audit of the trust fund  
 553 specified in sub-subparagraph a. Each ~~Commencing February 1,~~  
 554 ~~2004,~~ such audit shall be delivered to the governing body and to  
 555 the chair of the legislative delegation of each authorizing  
 556 county.

557 6. Notwithstanding any other provision of this section, a  
 558 county shall not levy local option sales surtaxes authorized in  
 559 this paragraph and subsections (2) and (3) in excess of a  
 560 combined rate of 1 percent.

561 (b) Notwithstanding any other provision of this section,  
 562 the governing body in each county the government of which is not  
 563 consolidated with that of one or more municipalities and which  
 564 has a population of fewer ~~less~~ than 800,000 residents, may levy,  
 565 by ordinance subject to approval by ~~a majority of~~ the electors  
 566 of the county, as set forth in subsection (10), voting in a  
 567 referendum, a discretionary sales surtax at a rate that may not  
 568 exceed 0.25 percent for the sole purpose of funding trauma  
 569 services provided by a trauma center licensed pursuant to  
 570 chapter 395.

571 1. A statement that includes a brief and general  
 572 description of the purposes to be funded by the surtax and that  
 573 conforms to the requirements of s. 101.161 shall be placed on  
 574 the ballot by the governing body of the county. The following  
 575 shall be placed on the ballot:

576 FOR THE. . . .CENTS TAX

577 AGAINST THE. . . .CENTS TAX

578 2. The ordinance adopted by the governing body of the  
 579 county providing for the imposition of the surtax shall set  
 580 forth a plan for providing trauma services to trauma victims  
 581 presenting in the trauma service area in which such county is  
 582 located.

583 3. Moneys collected pursuant to this paragraph remain the  
 584 property of the state and shall be distributed by the Department  
 585 of Revenue on a regular and periodic basis to the clerk of the  
 586 circuit court as ex officio custodian of the funds of the  
 587 authorizing county. The clerk of the circuit court shall:

588 a. Maintain the moneys in a trauma services trust fund.

589 b. Invest any funds held on deposit in the trust fund  
 590 pursuant to general law.

591 c. Disburse the funds, including any interest earned on  
 592 such funds, to the trauma center in its trauma service area, as  
 593 provided in the plan set forth pursuant to subparagraph 2., upon  
 594 directive from the authorizing county. If the trauma center  
 595 receiving funds requests such funds be used to generate federal  
 596 matching funds under Medicaid, the custodian of the funds shall  
 597 instead issue a check to the Agency for Health Care  
 598 Administration to accomplish that purpose to the extent that the  
 599 agency is allowed through the General Appropriations Act.

600 d. Prepare on a biennial basis an audit of the trauma

601 services trust fund specified in sub-subparagraph a., to be  
602 delivered to the authorizing county.

603 4. A discretionary sales surtax imposed pursuant to this  
604 paragraph shall expire 4 years after the effective date of the  
605 surtax, unless reenacted by ordinance subject to approval by a  
606 ~~majority of the electors of the county,~~ as set forth in  
607 subsection (10), voting in a subsequent referendum.

608 5. Notwithstanding any other provision of this section, a  
609 county shall not levy local option sales surtaxes authorized in  
610 this paragraph and subsections (2) and (3) in excess of a  
611 combined rate of 1 percent.

612 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined  
613 in s. 125.011(1) may levy the surtax authorized in this  
614 subsection pursuant to an ordinance either approved by  
615 extraordinary vote of the county commission or conditioned to  
616 take effect only upon approval by a ~~majority vote of the~~  
617 electors of the county, as set forth in subsection (10), voting  
618 in a referendum. In a county as defined in s. 125.011(1), for  
619 the purposes of this subsection, "county public general  
620 hospital" means a general hospital as defined in s. 395.002  
621 which is owned, operated, maintained, or governed by the county  
622 or its agency, authority, or public health trust.

623 (a) The rate shall be 0.5 percent.

624 (b) If the ordinance is conditioned on a referendum, the  
625 proposal to adopt the county public hospital surtax shall be

626 placed on the ballot in accordance with law and must be approved  
627 in a referendum as set forth in subsection (10) ~~at a time to be~~  
628 ~~set at the discretion of the governing body~~. The referendum  
629 question on the ballot shall include a brief general description  
630 of the health care services to be funded by the surtax.

631 (c) Proceeds from the surtax shall be:

632 1. Deposited by the county in a special fund, set aside  
633 from other county funds, to be used only for the operation,  
634 maintenance, and administration of the county public general  
635 hospital; and

636 2. Remitted promptly by the county to the agency,  
637 authority, or public health trust created by law which  
638 administers or operates the county public general hospital.

639 (d) Except as provided in subparagraphs 1. and 2., the  
640 county must continue to contribute each year an amount equal to  
641 at least 80 percent of that percentage of the total county  
642 budget appropriated for the operation, administration, and  
643 maintenance of the county public general hospital from the  
644 county's general revenues in the fiscal year of the county  
645 ending September 30, 1991:

646 1. Twenty-five percent of such amount must be remitted to  
647 a governing board, agency, or authority that is wholly  
648 independent from the public health trust, agency, or authority  
649 responsible for the county public general hospital, to be used  
650 solely for the purpose of funding the plan for indigent health

651 care services provided for in paragraph (e);

652 2. However, in the first year of the plan, a total of \$10  
653 million shall be remitted to such governing board, agency, or  
654 authority, to be used solely for the purpose of funding the plan  
655 for indigent health care services provided for in paragraph (e),  
656 and in the second year of the plan, a total of \$15 million shall  
657 be so remitted and used.

658 (e) A governing board, agency, or authority shall be  
659 chartered by the county commission upon this act becoming law.  
660 The governing board, agency, or authority shall adopt and  
661 implement a health care plan for indigent health care services.  
662 The governing board, agency, or authority shall consist of no  
663 more than seven and no fewer than five members appointed by the  
664 county commission. The members of the governing board, agency,  
665 or authority shall be at least 18 years of age and residents of  
666 the county. No member may be employed by or affiliated with a  
667 health care provider or the public health trust, agency, or  
668 authority responsible for the county public general hospital.  
669 The following community organizations shall each appoint a  
670 representative to a nominating committee: the South Florida  
671 Hospital and Healthcare Association, the Miami-Dade County  
672 Public Health Trust, the Dade County Medical Association, the  
673 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade  
674 County. This committee shall nominate between 10 and 14 county  
675 citizens for the governing board, agency, or authority. The

676 slate shall be presented to the county commission and the county  
677 commission shall confirm the top five to seven nominees,  
678 depending on the size of the governing board. Until such time as  
679 the governing board, agency, or authority is created, the funds  
680 provided for in subparagraph (d)2. shall be placed in a  
681 restricted account set aside from other county funds and not  
682 disbursed by the county for any other purpose.

683 1. The plan shall divide the county into a minimum of four  
684 and maximum of six service areas, with no more than one  
685 participant hospital per service area. The county public general  
686 hospital shall be designated as the provider for one of the  
687 service areas. Services shall be provided through participants'  
688 primary acute care facilities.

689 2. The plan and subsequent amendments to it shall fund a  
690 defined range of health care services for both indigent persons  
691 and the medically poor, including primary care, preventive care,  
692 hospital emergency room care, and hospital care necessary to  
693 stabilize the patient. For the purposes of this section,  
694 "stabilization" means stabilization as defined in s.  
695 397.311(44). Where consistent with these objectives, the plan  
696 may include services rendered by physicians, clinics, community  
697 hospitals, and alternative delivery sites, as well as at least  
698 one regional referral hospital per service area. The plan shall  
699 provide that agreements negotiated between the governing board,  
700 agency, or authority and providers shall recognize hospitals

701 that render a disproportionate share of indigent care, provide  
702 other incentives to promote the delivery of charity care to draw  
703 down federal funds where appropriate, and require cost  
704 containment, including, but not limited to, case management.  
705 From the funds specified in subparagraphs (d)1. and 2. for  
706 indigent health care services, service providers shall receive  
707 reimbursement at a Medicaid rate to be determined by the  
708 governing board, agency, or authority created pursuant to this  
709 paragraph for the initial emergency room visit, and a per-member  
710 per-month fee or capitation for those members enrolled in their  
711 service area, as compensation for the services rendered  
712 following the initial emergency visit. Except for provisions of  
713 emergency services, upon determination of eligibility,  
714 enrollment shall be deemed to have occurred at the time services  
715 were rendered. The provisions for specific reimbursement of  
716 emergency services shall be repealed on July 1, 2001, unless  
717 otherwise reenacted by the Legislature. The capitation amount or  
718 rate shall be determined before program implementation by an  
719 independent actuarial consultant. In no event shall such  
720 reimbursement rates exceed the Medicaid rate. The plan must also  
721 provide that any hospitals owned and operated by government  
722 entities on or after the effective date of this act must, as a  
723 condition of receiving funds under this subsection, afford  
724 public access equal to that provided under s. 286.011 as to any  
725 meeting of the governing board, agency, or authority the subject

726 of which is budgeting resources for the retention of charity  
727 care, as that term is defined in the rules of the Agency for  
728 Health Care Administration. The plan shall also include  
729 innovative health care programs that provide cost-effective  
730 alternatives to traditional methods of service and delivery  
731 funding.

732 3. The plan's benefits shall be made available to all  
733 county residents currently eligible to receive health care  
734 services as indigents or medically poor as defined in paragraph  
735 (4) (d).

736 4. Eligible residents who participate in the health care  
737 plan shall receive coverage for a period of 12 months or the  
738 period extending from the time of enrollment to the end of the  
739 current fiscal year, per enrollment period, whichever is less.

740 5. At the end of each fiscal year, the governing board,  
741 agency, or authority shall prepare an audit that reviews the  
742 budget of the plan, delivery of services, and quality of  
743 services, and makes recommendations to increase the plan's  
744 efficiency. The audit shall take into account participant  
745 hospital satisfaction with the plan and assess the amount of  
746 poststabilization patient transfers requested, and accepted or  
747 denied, by the county public general hospital.

748 (f) Notwithstanding any other provision of this section, a  
749 county may not levy local option sales surtaxes authorized in  
750 this subsection and subsections (2) and (3) in excess of a

751 combined rate of 1 percent.

752 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

753 (a) The school board in each county may levy, pursuant to  
 754 a resolution approved by a four-fifths vote of the school board  
 755 and conditioned to take effect only upon approval by a majority  
 756 vote of the electors of the county, as set forth in subsection  
 757 (10), voting in a referendum, a discretionary sales surtax at a  
 758 rate that may not exceed 0.5 percent.

759 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

760 (a)1. The governing body in each county that has a  
 761 population of fewer than 800,000 residents may levy an indigent  
 762 care surtax pursuant to an ordinance conditioned to take effect  
 763 only upon approval by ~~a majority vote of~~ the electors of the  
 764 county, as set forth in subsection (10), voting in a referendum.  
 765 The surtax may be levied at a rate not to exceed 0.5 percent,  
 766 except that if a publicly supported medical school is located in  
 767 the county, the rate shall not exceed 1 percent.

768 2. Notwithstanding subparagraph 1., the governing body of  
 769 any county that has a population of fewer than 50,000 residents  
 770 may levy an indigent care surtax pursuant to an ordinance  
 771 conditioned to take effect only upon approval by ~~a majority vote~~  
 772 ~~of~~ the electors of the county, as set forth in subsection (10),  
 773 voting in a referendum. The surtax may be levied at a rate not  
 774 to exceed 1 percent.

775 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

776 (b) Upon the adoption of the ordinance, the levy of the  
 777 surtax must be placed on the ballot by the governing authority  
 778 of the county enacting the ordinance. The ordinance will take  
 779 effect if approved by ~~a majority of~~ the electors of the county,  
 780 as set forth in subsection (10), voting in a referendum held for  
 781 such purpose. The referendum shall be placed on the ballot of a  
 782 regularly scheduled election. The ballot for the referendum must  
 783 conform to the requirements of s. 101.161.

784 (9) PENSION LIABILITY SURTAX.—

785 (a) The governing body of a county may levy a pension  
 786 liability surtax to fund an underfunded defined benefit  
 787 retirement plan or system, pursuant to an ordinance conditioned  
 788 to take effect upon approval by ~~a majority vote of~~ the electors  
 789 of the county, as set forth in subsection (10), voting in a  
 790 referendum, at a rate that may not exceed 0.5 percent. The  
 791 county may not impose a pension liability surtax unless the  
 792 underfunded defined benefit retirement plan or system is below  
 793 80 percent of actuarial funding at the time the ordinance or  
 794 referendum is passed. The most recent actuarial report submitted  
 795 to the Department of Management Services pursuant to s. 112.63  
 796 must be used to establish the level of actuarial funding for  
 797 purposes of determining eligibility to impose the surtax. The  
 798 governing body of a county may only impose the surtax if:

- 799 1. An employee, including a police officer or firefighter,  
 800 who enters employment on or after the date when the local

801 government certifies that the defined benefit retirement plan or  
 802 system formerly available to such an employee has been closed  
 803 may not enroll in a defined benefit retirement plan or system  
 804 that will receive surtax proceeds.

805 2. The local government and the collective bargaining  
 806 representative for the members of the underfunded defined  
 807 benefit retirement plan or system or, if there is no  
 808 representative, a majority of the members of the plan or system,  
 809 mutually consent to requiring each member to make an employee  
 810 retirement contribution of at least 10 percent of each member's  
 811 salary for each pay period beginning with the first pay period  
 812 after the plan or system is closed.

813 3. The pension board of trustees for the underfunded  
 814 defined benefit retirement plan or system, if such board exists,  
 815 is prohibited from participating in the collective bargaining  
 816 process and engaging in the determination of pension benefits.

817 4. The county currently levies a local government  
 818 infrastructure surtax pursuant to subsection (2) which is  
 819 scheduled to terminate and is not subject to renewal.

820 5. The pension liability surtax does not take effect until  
 821 the local government infrastructure surtax described in  
 822 subparagraph 4. is terminated.

823 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a  
 824 local government discretionary sales surtax under this section  
 825 shall be held only at a general election, as defined in s.

826 97.021, and requires the approval of 60 percent of the voters  
827 voting on the ballot question for passage of the question.

828 Section 9. Part IX of chapter 218, Florida Statutes,  
829 consisting of sections 218.90, 218.901, 218.905, 218.91, and  
830 218.92, is created to read:

831 PART IX

832 LOCAL GOVERNMENT FISCAL RESPONSIBILITY ACT

833 218.90 Short title.—This part may be cited as the "Local  
834 Government Fiscal Responsibility Act."

835 218.901 Purpose.—The purpose of this part is to promote  
836 the fiscal responsibility of local governments in using public  
837 funds by providing additional conditions under which local  
838 governments may increase taxes, enact new taxes, extend expiring  
839 taxes, or issue new tax-supported debt.

840 218.905 Definitions.—As used in this part, the following  
841 words or terms shall have the following meanings:

842 (1) "Debt" means bonds, loans, promissory notes, lease-  
843 purchase agreements, certificates of participation, installment  
844 sales, leases, or any other financing mechanism or financial  
845 arrangement, whether or not a debt for legal purposes, for  
846 financing or refinancing the acquisition, construction,  
847 improvement, or purchase of capital outlay projects.

848 (2) "Tax-supported debt" means debt secured in whole or in  
849 part by state or local tax levies, whether such security is  
850 direct or indirect, explicit or implicit, including, but not

851 limited to, debt for which annual appropriations pledged for  
852 payment are from government fund types receiving tax revenues or  
853 shared revenues from state tax sources. The term does not  
854 include debt that is secured solely by the revenues generated by  
855 the project that is financed with the debt.

856 218.91 Local Option Tax Limitation.-

857 (1) Notwithstanding any other provision of law, a  
858 municipality or county that has levied a millage in any of the  
859 previous 3 years, other than a millage as authorized in  
860 subsection (2), in excess of the rolled-back rate, as defined in  
861 s. 200.065(1), may not enact, extend, or increase any tax  
862 otherwise authorized under:

863 (a) Section 125.0104, relating to local option tourist  
864 development taxes;

865 (b) Section 125.0108, relating to tourist impact tax;

866 (c) Sections 125.0167 and 201.031, relating to  
867 discretionary surtaxes on documents;

868 (d) Sections 166.231-166.235, relating to public service  
869 taxes;

870 (e) Section 166.271, relating to municipal parking  
871 facility space surcharges;

872 (f) Section 202.19, relating to communications services  
873 taxes;

874 (g) Chapter 205, relating to local business taxes;

875 (h) Chapter 206, relating to motor fuel and diesel fuel

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876 taxes;

877 (i) Section 212.0305, relating to convention development

878 taxes;

879 (j) Section 212.0306, relating to local option food and

880 beverage taxes; and

881 (k) Section 212.055, relating to local option sales taxes.

882 (2) This section does not apply to any millage approved by

883 a vote of the electors pursuant to s. 9(b), Art. VII or s. 12,

884 Art. VII of the State Constitution.

885 218.92 Voter approval of tax-supported debt.—

886 (1) Notwithstanding any other provision of law, a county,

887 municipality, dependent special district, municipal service

888 taxing unit, independent special district, or school district

889 must receive voter approval, by referendum, of 60 percent of the

890 voters voting on the ballot question for passage, for the

891 issuance of any new tax-supported debt with a term of more than

892 5 years.

893 (2) Except as provided in subsection (3), a referendum

894 under this section shall be held only at a general election, as

895 defined in s. 97.021.

896 (3) In order to provide funding related to an emergency as

897 defined in s. 252.34, the governing board of a county,

898 municipality, dependent special district, municipal service

899 taxing unit, independent special district, or school district

900 may seek voter approval pursuant to subsection (1) at an

901 election other than a general election by adopting a resolution  
902 by a four-fifths vote of the membership of such board that:

903 (a) Declares that such an emergency exists;

904 (b) Declares that issuance of new tax-supported debt prior  
905 to the next general election is necessary as a direct result of  
906 the emergency;

907 (c) Sets forth a plan for the use of the tax-supported  
908 debt proceeds. The proceeds of new tax-supported debt issued  
909 pursuant to this subsection may only be used for purposes  
910 directly related to or as a consequence of the emergency.

911 (4) This section does not apply to the refinancing or  
912 refunding of debt that does not extend the term or increase the  
913 outstanding principle amount of the original debt.

914 Section 10. Paragraph (a) of subsection (4) of section  
915 336.021, Florida Statutes, is amended to read:

916 336.021 County transportation system; levy of ninth-cent  
917 fuel tax on motor fuel and diesel fuel.—

918 (4) (a) 1. A certified copy of the ordinance proposing to  
919 levy the tax pursuant to referendum shall be furnished by the  
920 county to the department within 10 days after approval of such  
921 ordinance.

922 2. The referendum shall be held only at a general election,  
923 as defined in s. 97.021, and requires the approval of 60 percent  
924 of the voters voting on the ballot question for passage of the  
925 question.

926        ~~3. Furthermore,~~ The county levying the tax pursuant to  
927 referendum shall notify the department within 10 days after the  
928 passage of the referendum of such passage and of the time period  
929 during which the tax will be levied. The failure to furnish the  
930 certified copy will not invalidate the passage of the ordinance.

931        Section 11. Paragraph (b) of subsection (1) and paragraph  
932 (b) of subsection (3) of section 336.025, Florida Statutes, are  
933 amended to read:

934        336.025 County transportation system; levy of local option  
935 fuel tax on motor fuel and diesel fuel.—

936        (1)

937        (b) In addition to other taxes allowed by law, there may  
938 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-  
939 cent, 4-cent, or 5-cent local option fuel tax upon every gallon  
940 of motor fuel sold in a county and taxed under the provisions of  
941 part I of chapter 206. The tax shall be levied by an ordinance  
942 adopted by a majority plus one vote of the membership of the  
943 governing body of the county or by referendum. A referendum  
944 under this subsection shall be held only at a general election,  
945 as defined in s. 97.021, and requires the approval of 60 percent  
946 of the voters voting on the ballot question for passage of the  
947 question.

948        1. All impositions and rate changes of the tax shall be  
949 levied before October 1, to be effective January 1 of the  
950 following year. However, levies of the tax which were in effect

951 on July 1, 2002, and which expire on August 31 of any year may  
952 be reimposed at the current authorized rate effective September  
953 1 of the year of expiration.

954 2. The county may, prior to levy of the tax, establish by  
955 interlocal agreement with one or more municipalities located  
956 therein, representing a majority of the population of the  
957 incorporated area within the county, a distribution formula for  
958 dividing the entire proceeds of the tax among county government  
959 and all eligible municipalities within the county. If no  
960 interlocal agreement is adopted before the effective date of the  
961 tax, tax revenues shall be distributed pursuant to the  
962 provisions of subsection (4). If no interlocal agreement exists,  
963 a new interlocal agreement may be established prior to June 1 of  
964 any year pursuant to this subparagraph. However, any interlocal  
965 agreement agreed to under this subparagraph after the initial  
966 levy of the tax or change in the tax rate authorized in this  
967 section shall under no circumstances materially or adversely  
968 affect the rights of holders of outstanding bonds which are  
969 backed by taxes authorized by this paragraph, and the amounts  
970 distributed to the county government and each municipality shall  
971 not be reduced below the amount necessary for the payment of  
972 principal and interest and reserves for principal and interest  
973 as required under the covenants of any bond resolution  
974 outstanding on the date of establishment of the new interlocal  
975 agreement.

976 3. County and municipal governments shall use moneys  
977 received pursuant to this paragraph for transportation  
978 expenditures needed to meet the requirements of the capital  
979 improvements element of an adopted comprehensive plan or for  
980 expenditures needed to meet immediate local transportation  
981 problems and for other transportation-related expenditures that  
982 are critical for building comprehensive roadway networks by  
983 local governments. For purposes of this paragraph, expenditures  
984 for the construction of new roads, the reconstruction or  
985 resurfacing of existing paved roads, or the paving of existing  
986 graded roads shall be deemed to increase capacity and such  
987 projects shall be included in the capital improvements element  
988 of an adopted comprehensive plan. Expenditures for purposes of  
989 this paragraph shall not include routine maintenance of roads.

990 (3) The tax authorized pursuant to paragraph (1)(a) shall  
991 be levied using either of the following procedures:

992 (b) If no interlocal agreement or resolution is adopted  
993 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
994 municipalities representing more than 50 percent of the county  
995 population may, prior to June 20, adopt uniform resolutions  
996 approving the local option tax, establishing the duration of the  
997 levy and the rate authorized in paragraph (1)(a), and setting  
998 the date for a countywide referendum on whether to levy the tax  
999 provided that the county shall bear the costs thereof. A  
1000 referendum under this subsection shall be held only at a general

1001 election, as defined in s. 97.021, and requires the approval of  
 1002 60 percent of the voters voting on the ballot question for  
 1003 passage of the question. ~~shall be held in accordance with the~~  
 1004 ~~provisions of such resolution and applicable state law, provided~~  
 1005 ~~that the county shall bear the costs thereof.~~ The tax shall be  
 1006 levied and collected countywide on January 1 following 30 days  
 1007 after voter approval.

1008 Section 12. Subsections (1), (2), and (3) of section  
 1009 1011.73, Florida Statutes, are amended to read:

1010 1011.73 District millage elections.—

1011 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district  
 1012 school board, pursuant to resolution adopted at a regular  
 1013 meeting, shall direct the county commissioners to call an  
 1014 election at which the electors within the school districts may  
 1015 approve an ad valorem tax millage as authorized in s. 9, Art.  
 1016 VII of the State Constitution. ~~Such election may be held at any~~  
 1017 ~~time, except that not more than one such election shall be held~~  
 1018 ~~during any 12-month period.~~ Any millage so authorized shall be  
 1019 levied for a period not in excess of 2 years or until changed by  
 1020 another millage election, whichever is the earlier. In the event  
 1021 any such election is invalidated by a court of competent  
 1022 jurisdiction, such invalidated election shall be considered not  
 1023 to have been held.

1024 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district  
 1025 school board, pursuant to resolution adopted at a regular

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1026 meeting, shall direct the county commissioners to call an  
1027 election at which the electors within the school district may  
1028 approve an ad valorem tax millage as authorized under s.  
1029 1011.71(9). ~~Such election may be held at any time, except that~~  
1030 ~~not more than one such election shall be held during any 12-~~  
1031 ~~month period.~~ Any millage so authorized shall be levied for a  
1032 period not in excess of 4 years or until changed by another  
1033 millage election, whichever is earlier. If any such election is  
1034 invalidated by a court of competent jurisdiction, such  
1035 invalidated election shall be considered not to have been held.

1036 (3) HOLDING ELECTIONS.—All school district millage  
1037 elections shall be held and conducted in the manner prescribed  
1038 by law for holding general elections, except as provided in this  
1039 chapter. A referendum under this part shall be held only at a  
1040 general election, as defined in s. 97.021, and requires the  
1041 approval of 60 percent of the voters voting on the ballot  
1042 question for passage of the question.

1043 Section 13. This act shall take effect October 1, 2018.