

1 A bill to be entitled
 2 An act relating to discretionary sales surtax;
 3 amending s. 212.055, F.S.; requiring certain counties,
 4 after a specified date, to use surtax proceeds for
 5 purposes related to fixed guideway rapid transit
 6 systems and bus systems; authorizing the use of surtax
 7 proceeds for the purchase of rights-of-way under
 8 certain circumstances; authorizing the use of surtax
 9 proceeds for refinancing existing bonds; authorizing
 10 municipalities in certain counties, after a specified
 11 date, to use surtax proceeds for certain purposes;
 12 prohibiting the use of such proceeds for certain
 13 purposes; requiring performance audits of certain
 14 counties or school districts holding a referendum
 15 related to local government discretionary sales
 16 surtax; requiring the Office of Program Policy
 17 Analysis and Government Accountability to hire public
 18 accountants to conduct such performance audits;
 19 specifying a time period within which the performance
 20 audit must be completed and made available; providing
 21 a directive to the Division of Law Revision and
 22 Information; providing an effective date.

23
 24 Be It Enacted by the Legislature of the State of Florida:
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26 Section 1. Paragraph (d) of subsection (1) of section
 27 212.055, Florida Statutes, is amended and subsection (10) is
 28 added to that section, to read:

29 212.055 Discretionary sales surtaxes; legislative intent;
 30 authorization and use of proceeds.—It is the legislative intent
 31 that any authorization for imposition of a discretionary sales
 32 surtax shall be published in the Florida Statutes as a
 33 subsection of this section, irrespective of the duration of the
 34 levy. Each enactment shall specify the types of counties
 35 authorized to levy; the rate or rates which may be imposed; the
 36 maximum length of time the surtax may be imposed, if any; the
 37 procedure which must be followed to secure voter approval, if
 38 required; the purpose for which the proceeds may be expended;
 39 and such other requirements as the Legislature may provide.
 40 Taxable transactions and administrative procedures shall be as
 41 provided in s. 212.054.

42 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 43 SURTAX.—

44 (d)1. Except as set forth in subparagraph 2., proceeds
 45 from the surtax shall be applied to as many or as few of the
 46 uses enumerated below in whatever combination the county
 47 commission deems appropriate:

48 a.1. Deposited by the county in the trust fund and shall
 49 be used for the purposes of development, construction,
 50 equipment, maintenance, operation, supportive services,

51 including a countywide bus system, on-demand transportation
52 services, and related costs of a fixed guideway rapid transit
53 system;

54 b.2. Remitted by the governing body of the county to an
55 expressway, transit, or transportation authority created by law
56 to be used, at the discretion of such authority, for the
57 development, construction, operation, or maintenance of roads or
58 bridges in the county, for the operation and maintenance of a
59 bus system, for the operation and maintenance of on-demand
60 transportation services, for the payment of principal and
61 interest on existing bonds issued for the construction of such
62 roads or bridges, and, upon approval by the county commission,
63 such proceeds may be pledged for bonds issued to refinance
64 existing bonds or new bonds issued for the construction of such
65 roads or bridges; and

66 ~~3. Used by the county for the development, construction,~~
67 ~~operation, and maintenance of roads and bridges in the county;~~
68 ~~for the expansion, operation, and maintenance of bus and fixed~~
69 ~~guideway systems; for the expansion, operation, and maintenance~~
70 ~~of on-demand transportation services; and for the payment of~~
71 ~~principal and interest on bonds issued for the construction of~~
72 ~~fixed guideway rapid transit systems, bus systems, roads, or~~
73 ~~bridges; and such proceeds may be pledged by the governing body~~
74 ~~of the county for bonds issued to refinance existing bonds or~~
75 ~~new bonds issued for the construction of such fixed guideway~~

76 ~~rapid transit systems, bus systems, roads, or bridges and no~~
77 ~~more than 25 percent used for nontransit uses; and~~

78 c.4. Used by the county for the planning, development,
79 construction, operation, and maintenance of roads and bridges in
80 the county; for the planning, development, expansion, operation,
81 and maintenance of bus and fixed guideway systems; for the
82 planning, development, construction, expansion, operation, and
83 maintenance of on-demand transportation services; and for the
84 payment of principal and interest on bonds issued for the
85 construction of fixed guideway rapid transit systems, bus
86 systems, roads, or bridges; and such proceeds may be pledged by
87 the governing body of the county for bonds issued to refinance
88 existing bonds or new bonds issued for the construction of such
89 fixed guideway rapid transit systems, bus systems, roads, or
90 bridges and no more than 25 percent used for nontransit uses.

91 Pursuant to an interlocal agreement entered into pursuant to
92 chapter 163, the governing body of the county may distribute
93 proceeds from the tax to a municipality, or an expressway or
94 transportation authority created by law to be expended for the
95 purpose authorized by this paragraph. Any county that has
96 entered into interlocal agreements for distribution of proceeds
97 to one or more municipalities in the county shall revise such
98 interlocal agreements no less than every 5 years in order to
99 include any municipalities that have been created since the
100 prior interlocal agreements were executed.

101 2.a. Beginning July 1, 2019, and to the extent not
102 prohibited by contracts or bond covenants in effect on July 1,
103 2019, each county as defined in s. 125.011(1) shall use proceeds
104 of the surtax only for the following purposes:

105 (I) The planning, design, engineering, or construction of
106 fixed guideway rapid transit systems.

107 (II) The acquisition of rights-of-way for fixed guideway
108 rapid transit systems or for the development of dedicated
109 facilities for autonomous vehicles as defined in s. 316.003,
110 provided that the owner of the right-of-way is a willing seller.

111 (III) The payment of principal and interest on bonds
112 previously issued related to fixed guideway rapid transit
113 systems or bus systems.

114 (IV) As security by the governing body of the county to
115 refinance existing bonds or to issue new bonds for the planning,
116 design, engineering, or construction of fixed guideway rapid
117 transit systems or bus systems.

118 b. Effective July 1, 2019, each municipality in a county,
119 as defined in s. 125.011(1), may use the surtax proceeds to
120 plan, develop, construct, operate, and maintain roads and
121 bridges in the municipality and to pay the principal and
122 interest on bonds issued to construct roads or bridges. The
123 governing body of the municipality may pledge the proceeds for
124 bonds issued to refinance existing bonds or new bonds issued to
125 construct such roads or bridges. Additionally, each such

126 municipality may use surtax proceeds for transit systems within
127 the municipality.

128
129 Proceeds from the surtax may not be used for salaries or other
130 personnel expenses of the county or municipal transportation
131 department.

132 (10) (a) For any referendum held on or after the effective
133 date of this act to adopt or amend a discretionary sales surtax
134 under this section, an independent certified public accountant
135 licensed pursuant to chapter 473 shall conduct a performance
136 audit of the county or school district holding the referendum.
137 The Office of Program Policy Analysis and Government
138 Accountability shall procure the certified public accountant and
139 may use carryforward funds to pay for the services of the
140 certified public accountant.

141 (b) At least 60 days before the referendum is held, the
142 performance audit shall be completed and the audit report,
143 including any findings, recommendations, or other accompanying
144 documents shall be made available on the official website of the
145 county or school district. The county or school district shall
146 keep the information on its website for 2 years from the date it
147 was posted.

148 (c) For purposes of this subsection, the term "performance
149 audit" means an examination of the county or school district
150 conducted according to applicable government auditing standards

151 or auditing and evaluation standards of other appropriate
152 authoritative bodies. At a minimum, a performance audit must
153 include an examination of issues related to the following:

154 1. The economy, efficiency, or effectiveness of the county
155 or school district.

156 2. The structure or design of the county government or
157 school district to accomplish its goals and objectives.

158 3. Alternative methods of providing county or school
159 district services or products.

160 4. Goals, objectives, and performance measures used by the
161 county or school district to monitor and report program
162 accomplishments.

163 5. The accuracy or adequacy of public documents, reports,
164 and requests prepared by the county or school district.

165 6. Compliance of the county or school district with
166 appropriate policies, rules, and laws.

167 Section 2. The Division of Law Revision and Information is
168 directed to replace the phrase "the effective date of this act"
169 in Section 1 of this act with the date the act becomes a law.

170 Section 3. This act shall take effect on becoming a law.