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576-02115-18

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to local tax referenda; amending s.
212.055, F.S.; providing that a referendum to adopt or
amend a local discretionary sales surtax must be held
at a general election; providing an effective date.

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

Section 1. Paragraph (c) of subsection (1), paragraph (b)
of subsection (5), and paragraph (b) of subsection (8) of
section 212.055, Florida Statutes, are amended, and subsection
(10) is added to that section, 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
subsection of this section, irrespective of the duration of the
levy. Each enactment shall specify the types of counties
authorized to levy; the rate or rates which may be imposed; the
maximum length of time the surtax may be imposed, if any; the
procedure which must be followed to secure voter approval, if
required; the purpose for which the proceeds may be expended;
and such other requirements as the Legislature may provide.
Taxable transactions and administrative procedures shall be as
provided in s. 212.054.

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



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28 (c) The proposal to adopt a discretionary sales surtax as
29 provided in this subsection and to create a trust fund within
30 the county accounts shall be placed on the ballot in accordance
31 with law and must be approved in a referendum held at a general
32 election as set forth in subsection (10) at a time to be set at
33 ~~the discretion of the governing body.~~

34 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in
35 s. 125.011(1) may levy the surtax authorized in this subsection
36 pursuant to an ordinance either approved by extraordinary vote
37 of the county commission or conditioned to take effect only upon
38 approval by a majority vote of the electors of the county voting
39 in a referendum. In a county as defined in s. 125.011(1), for
40 the purposes of this subsection, “county public general
41 hospital” means a general hospital as defined in s. 395.002
42 which is owned, operated, maintained, or governed by the county
43 or its agency, authority, or public health trust.

44 (b) If the ordinance is conditioned on a referendum, the
45 proposal to adopt the county public hospital surtax shall be
46 placed on the ballot in accordance with subsection (10) law at a
47 ~~time to be set at the discretion of the governing body.~~ The
48 referendum question on the ballot shall include a brief general
49 description of the health care services to be funded by the
50 surtax.

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

52 (b) Upon the adoption of the ordinance, the levy of the
53 surtax must be placed on the ballot by the governing authority
54 of the county enacting the ordinance. The ordinance will take
55 effect if approved by a majority of the electors of the county
56 voting in a referendum held for such purpose. The referendum



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57 shall be placed on the ballot of a general ~~regularly scheduled~~
58 election. The ballot for the referendum must conform to the
59 requirements of s. 101.161.

60 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a
61 local government discretionary sales surtax under this section
62 shall be held at a general election as defined in s. 97.021.

63 Section 2. This act shall take effect upon becoming a law.