



164680

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/18/2019	.	
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The Committee on Rules (Lee) recommended the following:

**Senate Amendment (with directory and title amendments)**

Delete lines 30 - 64  
and insert:

(c)1. The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance with law and must be approved in a referendum held at a general election in accordance with subsection (10) at a time to be set at the discretion of the governing body.

2. If the proposal to adopt a surtax is by initiative, the



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12 petition sponsor must, at least 180 days before the proposed  
13 referendum, comply with all of the following:

14 a. Obtain an independent written legal opinion from an  
15 attorney who is a member in good standing of The Florida Bar  
16 which verifies that the proposed referendum complies with state  
17 law, and provide the proposed referendum and legal opinion to  
18 the governing body of the county. The county shall make the  
19 proposed referendum and legal opinion available on its official  
20 website.

21 b. Provide a copy of the final resolution or ordinance to  
22 the Office of Program Policy Analysis and Government  
23 Accountability. The Office of Program Policy Analysis and  
24 Government Accountability shall procure a certified public  
25 accountant in accordance with subsection (10) for the  
26 performance audit.

27 c. File the initiative petition and its required valid  
28 signatures with the supervisor of elections. The supervisor of  
29 elections shall verify signatures and retain signature forms in  
30 the same manner as required for initiatives under s. 100.371(3).

31 3. The failure of an initiative sponsor to comply with the  
32 requirements of subparagraph 2. renders any referendum held  
33 void.

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



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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  
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 must be held at a general election as defined in s. 97.021.

63 (11) ~~(10)~~ PERFORMANCE AUDIT.-

64 (a) ~~For any referendum held on or after March 23, 2018,~~ To  
65 adopt a discretionary sales surtax under this section, an  
66 independent certified public accountant licensed pursuant to  
67 chapter 473 shall conduct a performance audit of the program  
68 associated with the proposed surtax ~~adoption proposed by the~~  
69 ~~county or school district.~~



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70           (b)1. At least 180 days before the referendum is held, the  
71 county or school district shall provide a copy of the final  
72 resolution or ordinance to the Office of Program Policy Analysis  
73 and Government Accountability.

74           2. Within 30 days after receiving the final resolution or  
75 ordinance, the Office of Program Policy Analysis and Government  
76 Accountability shall procure the certified public accountant and  
77 may use carryforward funds to pay for the services of the  
78 certified public accountant.

79           3.~~(b)~~ At least 60 days before the referendum is held, the  
80 performance audit must ~~shall~~ be completed and the audit report,  
81 including any findings, recommendations, or other accompanying  
82 documents, must ~~shall~~ be made available on the official website  
83 of the county or school district.

84           4. The county or school district shall keep the information  
85 on its website for 2 years from the date it was posted.

86           5. The failure to comply with the requirements under  
87 subparagraph 1. or subparagraph 3. renders any referendum held  
88 to adopt a discretionary sales surtax void.

89           (c) For purposes of this subsection, the term "performance  
90 audit" means an examination of the program conducted according  
91 to applicable government auditing standards or auditing and  
92 evaluation standards of other appropriate authoritative bodies.  
93 At a minimum, a performance audit must include an examination of  
94 issues related to the following:

95           1. The economy, efficiency, or effectiveness of the  
96 program.

97           2. The structure or design of the program to accomplish its  
98 goals and objectives.



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99           3. Alternative methods of providing program services or  
100 products.

101           4. Goals, objectives, and performance measures used by the  
102 program to monitor and report program accomplishments.

103           5. The accuracy or adequacy of public documents, reports,  
104 and requests prepared by the county or school district which  
105 relate to the program.

106           6. Compliance of the program with appropriate policies,  
107 rules, and laws.

108           (d) This subsection does not apply to a referendum held to  
109 adopt the same discretionary surtax that was in place during the  
110 month of December immediately before the date of the referendum.

111  
112 ===== D I R E C T O R Y   C L A U S E   A M E N D M E N T =====

113 And the directory clause is amended as follows:

114           Delete lines 9 - 14

115 and insert:

116           Section 1. Present subsection (10) of section 212.055,  
117 Florida Statutes, is redesignated as subsection (11) and  
118 amended, a new subsection (10) is added to that section, and  
119 paragraph (c) of subsection (1), paragraph (b) of subsection  
120 (5), and paragraph (b) of subsection (8) are amended, to read:

121  
122 ===== T I T L E   A M E N D M E N T =====

123 And the title is amended as follows:

124           Delete line 5

125 and insert:

126           at a general election; requiring a petition sponsor of  
127           an initiative to adopt a charter county and regional



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128 transportation system surtax to comply with specified  
129 requirements within a specified timeframe before the  
130 proposed referendum; requiring a county to make the  
131 proposed referendum and a specified legal opinion  
132 available on its official website; requiring the  
133 Office of Program Policy Analysis and Government  
134 Accountability, upon receiving a certain notice, to  
135 procure a certified public accountant for a  
136 performance audit; requiring a supervisor of elections  
137 to verify petition signatures and retain signature  
138 forms in a specified manner; providing that an  
139 initiative sponsor's failure to comply with the  
140 specified requirements renders any referendum held  
141 void; revising requirements and procedures for  
142 counties, school districts, and the office relating to  
143 performance audits; providing that the failure to  
144 comply with certain requirements renders any  
145 referendum held to adopt a discretionary sales surtax  
146 void; providing an effective date.