

By the Committee on Finance and Tax; and Senator Brandes

593-03283-19

2019336c1

1 A bill to be entitled
2 An act relating to local tax referenda; amending s.
3 212.055, F.S.; providing that a referendum to adopt or
4 amend a local discretionary sales surtax must be held
5 at a general election; providing an effective date.
6

7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (c) of subsection (1), paragraph (b)
10 of subsection (5), and paragraph (b) of subsection (8) of
11 section 212.055, Florida Statutes, are amended, present
12 subsection (10) of that section is redesignated as subsection
13 (11), and a new subsection (10) is added to that section, to
14 read:

15 212.055 Discretionary sales surtaxes; legislative intent;
16 authorization and use of proceeds.—It is the legislative intent
17 that any authorization for imposition of a discretionary sales
18 surtax shall be published in the Florida Statutes as a
19 subsection of this section, irrespective of the duration of the
20 levy. Each enactment shall specify the types of counties
21 authorized to levy; the rate or rates which may be imposed; the
22 maximum length of time the surtax may be imposed, if any; the
23 procedure which must be followed to secure voter approval, if
24 required; the purpose for which the proceeds may be expended;
25 and such other requirements as the Legislature may provide.
26 Taxable transactions and administrative procedures shall be as
27 provided in s. 212.054.

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

593-03283-19

2019336c1

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

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

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

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

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

593-03283-19

2019336c1

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

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

65 Section 2. This act shall take effect July 1, 2019.