



530804

LEGISLATIVE ACTION

Senate

.

House

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Floor: 1/RS/2R

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05/02/2019 10:11 AM

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Senator Brandes moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

212.055 Discretionary sales surtaxes; legislative intent;
authorization and use of proceeds.—It is the legislative intent



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

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

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

31 2. If the proposal to adopt a surtax is by initiative, the
32 petition sponsor must, at least 180 days before the proposed
33 referendum, comply with all of the following:

34 a. Provide a copy of the final resolution or ordinance to
35 the Office of Program Policy Analysis and Government
36 Accountability. The Office of Program Policy Analysis and
37 Government Accountability shall procure a certified public
38 accountant in accordance with subsection (11) for the
39 performance audit.

40 b. File the initiative petition and its required valid



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41 signatures with the supervisor of elections. The supervisor of
42 elections shall verify signatures and retain signature forms in
43 the same manner as required for initiatives under s. 100.371(3).

44 3. The failure of an initiative sponsor to comply with the
45 requirements of subparagraph 2. renders any referendum held
46 void.

47 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in
48 s. 125.011(1) may levy the surtax authorized in this subsection
49 pursuant to an ordinance either approved by extraordinary vote
50 of the county commission or conditioned to take effect only upon
51 approval by a majority vote of the electors of the county voting
52 in a referendum. In a county as defined in s. 125.011(1), for
53 the purposes of this subsection, “county public general
54 hospital” means a general hospital as defined in s. 395.002
55 which is owned, operated, maintained, or governed by the county
56 or its agency, authority, or public health trust.

57 (b) If the ordinance is conditioned on a referendum, the
58 proposal to adopt the county public hospital surtax shall be
59 placed on the ballot in accordance with subsection (10) ~~law at a~~
60 ~~time to be set at the discretion of the governing body.~~ The
61 referendum question on the ballot shall include a brief general
62 description of the health care services to be funded by the
63 surtax.

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

65 (b) Upon the adoption of the ordinance, the levy of the
66 surtax must be placed on the ballot by the governing authority
67 of the county enacting the ordinance. The ordinance will take
68 effect if approved by a majority of the electors of the county
69 voting in a referendum held for such purpose. The referendum



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70 shall be placed on the ballot of a general ~~regularly scheduled~~
71 election. The ballot for the referendum must conform to the
72 requirements of s. 101.161.

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

76 (11) ~~(10)~~ PERFORMANCE AUDIT.—

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

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

87 2. Within 30 days after receiving the final resolution or
88 ordinance, the Office of Program Policy Analysis and Government
89 Accountability shall procure the certified public accountant and
90 may use carryforward funds to pay for the services of the
91 certified public accountant.

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

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



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

102 (c) For purposes of this subsection, the term "performance
103 audit" means an examination of the program conducted according
104 to applicable government auditing standards or auditing and
105 evaluation standards of other appropriate authoritative bodies.
106 At a minimum, a performance audit must include an examination of
107 issues related to the following:

- 108 1. The economy, efficiency, or effectiveness of the
109 program.
- 110 2. The structure or design of the program to accomplish its
111 goals and objectives.
- 112 3. Alternative methods of providing program services or
113 products.
- 114 4. Goals, objectives, and performance measures used by the
115 program to monitor and report program accomplishments.
- 116 5. The accuracy or adequacy of public documents, reports,
117 and requests prepared by the county or school district which
118 relate to the program.
- 119 6. Compliance of the program with appropriate policies,
120 rules, and laws.

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

124 Section 2. This act shall take effect January 1, 2020.

125
126 ===== T I T L E A M E N D M E N T =====

127 And the title is amended as follows:



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128 Delete everything before the enacting clause
129 and insert:

130 A bill to be entitled
131 An act relating to local tax referenda; amending s.
132 212.055, F.S.; providing that a referendum to adopt or
133 amend a local discretionary sales surtax must be held
134 at a general election; requiring a petition sponsor of
135 an initiative to adopt a charter county and regional
136 transportation system surtax to comply with specified
137 requirements within a specified timeframe before the
138 proposed referendum; requiring a county to make the
139 proposed referendum and a specified legal opinion
140 available on its official website; requiring the
141 Office of Program Policy Analysis and Government
142 Accountability, upon receiving a certain notice, to
143 procure a certified public accountant for a
144 performance audit; requiring a supervisor of elections
145 to verify petition signatures and retain signature
146 forms in a specified manner; providing that an
147 initiative sponsor's failure to comply with the
148 specified requirements renders any referendum held
149 void; revising requirements and procedures for
150 counties, school districts, and the office relating to
151 performance audits; providing that the failure to
152 comply with certain requirements renders any
153 referendum held to adopt a discretionary sales surtax
154 void; providing an effective date.