

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055; requiring a two-thirds vote of
4 certain county governing boards to authorize a
5 discretionary sales surtax; requiring local government
6 discretionary sales surtax referenda to be held on a
7 specified date; requiring such referenda to be
8 approved by a specified percentage of voters for
9 passage; revising requirements and procedures for
10 discretionary sales surtax performance audits;
11 providing that the failure to comply with certain
12 requirements renders any referendum held to adopt a
13 discretionary sales surtax void; requiring a petition
14 sponsor of an initiative to adopt a discretionary
15 sales surtax to comply with specified requirements
16 within a specified timeframe before the proposed
17 referendum; requiring a county to make the proposed
18 referendum available on its official website;
19 requiring the Office of Program Policy Analysis and
20 Government Accountability, upon receiving a certain
21 notice, to procure a certified public accountant for a
22 performance audit; requiring a supervisor of elections
23 to verify petition signatures and retain signature
24 forms in a specified manner; providing that failure of
25 an initiative sponsor to comply with the specified

26 requirements renders any referendum held void;
27 providing applicability; providing an effective date.
28

29 Be It Enacted by the Legislature of the State of Florida:
30

31 Section 1. Subsection (10) of section 212.055, Florida
32 Statutes, is renumbered as subsection (11) and amended,
33 paragraphs (a) and (c) of subsection (1), paragraph (a) of
34 subsection (2), paragraphs (a) and (d) of subsection (3),
35 subsections (4) and (5), paragraph (a) of subsection (6),
36 paragraph (a) of subsection (7), paragraph (b) of subsection
37 (8), and paragraph (a) of subsection (9) of that section, are
38 amended, and a new subsection (10) is added to that section, to
39 read:

40 212.055 Discretionary sales surtaxes; legislative intent;
41 authorization and use of proceeds.—It is the legislative intent
42 that any authorization for imposition of a discretionary sales
43 surtax shall be published in the Florida Statutes as a
44 subsection of this section, irrespective of the duration of the
45 levy. Each enactment shall specify the types of counties
46 authorized to levy; the rate or rates which may be imposed; the
47 maximum length of time the surtax may be imposed, if any; the
48 procedure which must be followed to secure voter approval, if
49 required; the purpose for which the proceeds may be expended;
50 and such other requirements as the Legislature may provide.

51 Taxable transactions and administrative procedures shall be as
 52 provided in s. 212.054.

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

55 (a) Each charter county that has adopted a charter, each
 56 county the government of which is consolidated with that of one
 57 or more municipalities, and each county that is within or under
 58 an interlocal agreement with a regional transportation or
 59 transit authority created under chapter 343 or chapter 349 may
 60 levy a discretionary sales surtax, subject to approval by a
 61 ~~majority vote of~~ the electorate of the county or by a charter
 62 amendment approved by a ~~majority vote of~~ the electorate of the
 63 county, in a referendum as set forth in subsection (10).

64 (c) The proposal to adopt a discretionary sales surtax as
 65 provided in this subsection and to create a trust fund within
 66 the county accounts shall be placed on the ballot in accordance
 67 with law and must be approved in a referendum as set forth in
 68 subsection (10) at a time to be set at the discretion of the
 69 ~~governing body.~~

70 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

71 (a)1. The governing authority in each county may levy a
 72 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 73 of the surtax shall be pursuant to ordinance enacted by a
 74 majority of the members of the county governing authority and
 75 approved by a ~~majority of~~ the electors of the county, as set

76 | forth in subsection (10), voting in a referendum on the surtax.
 77 | If the governing bodies of the municipalities representing a
 78 | majority of the county's population adopt uniform resolutions
 79 | establishing the rate of the surtax and calling for a referendum
 80 | on the surtax, the levy of the surtax shall be placed on the
 81 | ballot and shall take effect if approved by ~~a majority of the~~
 82 | electors of the county, as set forth in subsection (10), voting
 83 | in the referendum on the surtax.

84 | 2. If the surtax was levied pursuant to a referendum held
 85 | before July 1, 1993, the surtax may not be levied beyond the
 86 | time established in the ordinance, or, if the ordinance did not
 87 | limit the period of the levy, the surtax may not be levied for
 88 | more than 15 years. The levy of such surtax may be extended only
 89 | by approval of ~~a majority of the~~ electors of the county, as set
 90 | forth in subsection (10), voting in a referendum on the surtax.

91 | (3) SMALL COUNTY SURTAX.—

92 | (a) The governing authority in each county that has a
 93 | population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
 94 | discretionary sales surtax of 0.5 percent or 1 percent. The levy
 95 | of the surtax shall be pursuant to ordinance enacted by two-
 96 | thirds ~~an extraordinary~~ vote of the members of the county
 97 | governing authority if the surtax revenues are expended for
 98 | operating purposes. If the surtax revenues are expended for the
 99 | purpose of servicing bond indebtedness, the surtax shall be
 100 | approved by ~~a majority of the~~ electors of the county, as set

101 forth in subsection (10), voting in a referendum on the surtax.

102 (d)1. If the surtax is levied pursuant to a referendum,
 103 the proceeds of the surtax and any interest accrued thereto may
 104 be expended by the school district or within the county and
 105 municipalities within the county, or, in the case of a
 106 negotiated joint county agreement, within another county, for
 107 the purpose of servicing bond indebtedness to finance, plan, and
 108 construct infrastructure and to acquire land for public
 109 recreation or conservation or protection of natural resources.
 110 However, if the surtax is levied pursuant to an ordinance
 111 approved by two-thirds ~~an extraordinary~~ vote of the members of
 112 the county governing authority, the proceeds and any interest
 113 accrued thereto may be used for operational expenses of any
 114 infrastructure or for any public purpose authorized in the
 115 ordinance under which the surtax is levied.

116 2. For the purposes of this paragraph, "infrastructure"
 117 means any fixed capital expenditure or fixed capital costs
 118 associated with the construction, reconstruction, or improvement
 119 of public facilities that have a life expectancy of 5 or more
 120 years and any land acquisition, land improvement, design, and
 121 engineering costs related thereto.

122 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

123 (a)1. The governing body in each county the government of
 124 which is not consolidated with that of one or more
 125 municipalities, which has a population of at least 800,000

126 residents and is not authorized to levy a surtax under
 127 subsection (5), may levy, pursuant to an ordinance either
 128 approved by two-thirds ~~an extraordinary~~ vote of the governing
 129 body or conditioned to take effect only upon approval by a
 130 ~~majority vote of~~ the electors of the county, as set forth in
 131 subsection (10), voting in a referendum, a discretionary sales
 132 surtax at a rate that may not exceed 0.5 percent.

133 2. If the ordinance is conditioned on a referendum, a
 134 statement that includes a brief and general description of the
 135 purposes to be funded by the surtax and that conforms to the
 136 requirements of s. 101.161 shall be placed on the ballot by the
 137 governing body of the county. The following questions shall be
 138 placed on the ballot:

139 FOR THE. . . .CENTS TAX

140 AGAINST THE. . . .CENTS TAX

141 3. The ordinance adopted by the governing body providing
 142 for the imposition of the surtax shall set forth a plan for
 143 providing health care services to qualified residents, as
 144 defined in subparagraph 4. Such plan and subsequent amendments
 145 to it shall fund a broad range of health care services for both
 146 indigent persons and the medically poor, including, but not
 147 limited to, primary care and preventive care as well as hospital
 148 care. The plan must also address the services to be provided by
 149 the Level I trauma center. It shall emphasize a continuity of
 150 care in the most cost-effective setting, taking into

151 consideration both a high quality of care and geographic access.
152 Where consistent with these objectives, it shall include,
153 without limitation, services rendered by physicians, clinics,
154 community hospitals, mental health centers, and alternative
155 delivery sites, as well as at least one regional referral
156 hospital where appropriate. It shall provide that agreements
157 negotiated between the county and providers, including hospitals
158 with a Level I trauma center, will include reimbursement
159 methodologies that take into account the cost of services
160 rendered to eligible patients, recognize hospitals that render a
161 disproportionate share of indigent care, provide other
162 incentives to promote the delivery of charity care, promote the
163 advancement of technology in medical services, recognize the
164 level of responsiveness to medical needs in trauma cases, and
165 require cost containment including, but not limited to, case
166 management. It must also provide that any hospitals that are
167 owned and operated by government entities on May 21, 1991, must,
168 as a condition of receiving funds under this subsection, afford
169 public access equal to that provided under s. 286.011 as to
170 meetings of the governing board, the subject of which is
171 budgeting resources for the rendition of charity care as that
172 term is defined in the Florida Hospital Uniform Reporting System
173 (FHURS) manual referenced in s. 408.07. The plan shall also
174 include innovative health care programs that provide cost-
175 effective alternatives to traditional methods of service

176 delivery and funding.

177 4. For the purpose of this paragraph, the term "qualified
178 resident" means residents of the authorizing county who are:

179 a. Qualified as indigent persons as certified by the
180 authorizing county;

181 b. Certified by the authorizing county as meeting the
182 definition of the medically poor, defined as persons having
183 insufficient income, resources, and assets to provide the needed
184 medical care without using resources required to meet basic
185 needs for shelter, food, clothing, and personal expenses; or not
186 being eligible for any other state or federal program, or having
187 medical needs that are not covered by any such program; or
188 having insufficient third-party insurance coverage. In all
189 cases, the authorizing county is intended to serve as the payor
190 of last resort; or

191 c. Participating in innovative, cost-effective programs
192 approved by the authorizing county.

193 5. Moneys collected pursuant to this paragraph remain the
194 property of the state and shall be distributed by the Department
195 of Revenue on a regular and periodic basis to the clerk of the
196 circuit court as ex officio custodian of the funds of the
197 authorizing county. The clerk of the circuit court shall:

198 a. Maintain the moneys in an indigent health care trust
199 fund;

200 b. Invest any funds held on deposit in the trust fund

201 pursuant to general law;

202 c. Disburse the funds, including any interest earned, to

203 any provider of health care services, as provided in

204 subparagraphs 3. and 4., upon directive from the authorizing

205 county. However, if a county has a population of at least

206 800,000 residents and has levied the surtax authorized in this

207 paragraph, notwithstanding any directive from the authorizing

208 county, on October 1 of each calendar year, the clerk of the

209 court shall issue a check in the amount of \$6.5 million to a

210 hospital in its jurisdiction that has a Level I trauma center or

211 shall issue a check in the amount of \$3.5 million to a hospital

212 in its jurisdiction that has a Level I trauma center if that

213 county enacts and implements a hospital lien law in accordance

214 with chapter 98-499, Laws of Florida. The issuance of the checks

215 on October 1 of each year is provided in recognition of the

216 Level I trauma center status and shall be in addition to the

217 base contract amount received during fiscal year 1999-2000 and

218 any additional amount negotiated to the base contract. If the

219 hospital receiving funds for its Level I trauma center status

220 requests such funds to be used to generate federal matching

221 funds under Medicaid, the clerk of the court shall instead issue

222 a check to the Agency for Health Care Administration to

223 accomplish that purpose to the extent that it is allowed through

224 the General Appropriations Act; and

225 d. Prepare on a biennial basis an audit of the trust fund

226 specified in sub-subparagraph a. Commencing February 1, 2004,
 227 such audit shall be delivered to the governing body and to the
 228 chair of the legislative delegation of each authorizing county.

229 6. Notwithstanding any other provision of this section, a
 230 county shall not levy local option sales surtaxes authorized in
 231 this paragraph and subsections (2) and (3) in excess of a
 232 combined rate of 1 percent.

233 (b) Notwithstanding any other provision of this section,
 234 the governing body in each county the government of which is not
 235 consolidated with that of one or more municipalities and which
 236 has a population of fewer ~~less~~ than 800,000 residents, may levy,
 237 by ordinance subject to approval by ~~a majority of~~ the electors
 238 of the county, as set forth in subsection (10), voting in a
 239 referendum, a discretionary sales surtax at a rate that may not
 240 exceed 0.25 percent for the sole purpose of funding trauma
 241 services provided by a trauma center licensed pursuant to
 242 chapter 395.

243 1. A statement that includes a brief and general
 244 description of the purposes to be funded by the surtax and that
 245 conforms to the requirements of s. 101.161 shall be placed on
 246 the ballot by the governing body of the county. The following
 247 shall be placed on the ballot:

248 FOR THE. . . .CENTS TAX

249 AGAINST THE. . . .CENTS TAX

250 2. The ordinance adopted by the governing body of the

251 county providing for the imposition of the surtax shall set
252 forth a plan for providing trauma services to trauma victims
253 presenting in the trauma service area in which such county is
254 located.

255 3. Moneys collected pursuant to this paragraph remain the
256 property of the state and shall be distributed by the Department
257 of Revenue on a regular and periodic basis to the clerk of the
258 circuit court as ex officio custodian of the funds of the
259 authorizing county. The clerk of the circuit court shall:

260 a. Maintain the moneys in a trauma services trust fund.

261 b. Invest any funds held on deposit in the trust fund
262 pursuant to general law.

263 c. Disburse the funds, including any interest earned on
264 such funds, to the trauma center in its trauma service area, as
265 provided in the plan set forth pursuant to subparagraph 2., upon
266 directive from the authorizing county. If the trauma center
267 receiving funds requests such funds be used to generate federal
268 matching funds under Medicaid, the custodian of the funds shall
269 instead issue a check to the Agency for Health Care
270 Administration to accomplish that purpose to the extent that the
271 agency is allowed through the General Appropriations Act.

272 d. Prepare on a biennial basis an audit of the trauma
273 services trust fund specified in sub-subparagraph a., to be
274 delivered to the authorizing county.

275 4. A discretionary sales surtax imposed pursuant to this

276 paragraph shall expire 4 years after the effective date of the
 277 surtax, unless reenacted by ordinance subject to approval by a
 278 ~~majority of the electors of the county,~~ as set forth in
 279 subsection (10), voting in a subsequent referendum.

280 5. Notwithstanding any other provision of this section, a
 281 county shall not levy local option sales surtaxes authorized in
 282 this paragraph and subsections (2) and (3) in excess of a
 283 combined rate of 1 percent.

284 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
 285 in s. 125.011(1) may levy the surtax authorized in this
 286 subsection pursuant to an ordinance either approved by two-
 287 thirds ~~extraordinary~~ vote of the county commission or
 288 conditioned to take effect only upon approval by a ~~majority vote~~
 289 ~~of the electors of the county,~~ as set forth in subsection (10),
 290 voting in a referendum. In a county as defined in s. 125.011(1),
 291 for the purposes of this subsection, "county public general
 292 hospital" means a general hospital as defined in s. 395.002
 293 which is owned, operated, maintained, or governed by the county
 294 or its agency, authority, or public health trust.

295 (a) The rate shall be 0.5 percent.

296 (b) If the ordinance is conditioned on a referendum, the
 297 proposal to adopt the county public hospital surtax shall be
 298 placed on the ballot in accordance with subsection (10) ~~law at a~~
 299 ~~time to be set at the discretion of the governing body.~~ The
 300 referendum question on the ballot shall include a brief general

301 description of the health care services to be funded by the
 302 surtax.

303 (c) Proceeds from the surtax shall be:

304 1. Deposited by the county in a special fund, set aside
 305 from other county funds, to be used only for the operation,
 306 maintenance, and administration of the county public general
 307 hospital; and

308 2. Remitted promptly by the county to the agency,
 309 authority, or public health trust created by law which
 310 administers or operates the county public general hospital.

311 (d) Except as provided in subparagraphs 1. and 2., the
 312 county must continue to contribute each year an amount equal to
 313 at least 80 percent of that percentage of the total county
 314 budget appropriated for the operation, administration, and
 315 maintenance of the county public general hospital from the
 316 county's general revenues in the fiscal year of the county
 317 ending September 30, 1991:

318 1. Twenty-five percent of such amount must be remitted to
 319 a governing board, agency, or authority that is wholly
 320 independent from the public health trust, agency, or authority
 321 responsible for the county public general hospital, to be used
 322 solely for the purpose of funding the plan for indigent health
 323 care services provided for in paragraph (e);

324 2. However, in the first year of the plan, a total of \$10
 325 million shall be remitted to such governing board, agency, or

326 authority, to be used solely for the purpose of funding the plan
327 for indigent health care services provided for in paragraph (e),
328 and in the second year of the plan, a total of \$15 million shall
329 be so remitted and used.

330 (e) A governing board, agency, or authority shall be
331 chartered by the county commission upon this act becoming law.
332 The governing board, agency, or authority shall adopt and
333 implement a health care plan for indigent health care services.
334 The governing board, agency, or authority shall consist of no
335 more than seven and no fewer than five members appointed by the
336 county commission. The members of the governing board, agency,
337 or authority shall be at least 18 years of age and residents of
338 the county. No member may be employed by or affiliated with a
339 health care provider or the public health trust, agency, or
340 authority responsible for the county public general hospital.
341 The following community organizations shall each appoint a
342 representative to a nominating committee: the South Florida
343 Hospital and Healthcare Association, the Miami-Dade County
344 Public Health Trust, the Dade County Medical Association, the
345 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
346 County. This committee shall nominate between 10 and 14 county
347 citizens for the governing board, agency, or authority. The
348 slate shall be presented to the county commission and the county
349 commission shall confirm the top five to seven nominees,
350 depending on the size of the governing board. Until such time as

351 the governing board, agency, or authority is created, the funds
352 provided for in subparagraph (d)2. shall be placed in a
353 restricted account set aside from other county funds and not
354 disbursed by the county for any other purpose.

355 1. The plan shall divide the county into a minimum of four
356 and maximum of six service areas, with no more than one
357 participant hospital per service area. The county public general
358 hospital shall be designated as the provider for one of the
359 service areas. Services shall be provided through participants'
360 primary acute care facilities.

361 2. The plan and subsequent amendments to it shall fund a
362 defined range of health care services for both indigent persons
363 and the medically poor, including primary care, preventive care,
364 hospital emergency room care, and hospital care necessary to
365 stabilize the patient. For the purposes of this section,
366 "stabilization" means stabilization as defined in s.
367 397.311(45). Where consistent with these objectives, the plan
368 may include services rendered by physicians, clinics, community
369 hospitals, and alternative delivery sites, as well as at least
370 one regional referral hospital per service area. The plan shall
371 provide that agreements negotiated between the governing board,
372 agency, or authority and providers shall recognize hospitals
373 that render a disproportionate share of indigent care, provide
374 other incentives to promote the delivery of charity care to draw
375 down federal funds where appropriate, and require cost

376 containment, including, but not limited to, case management.
377 From the funds specified in subparagraphs (d)1. and 2. for
378 indigent health care services, service providers shall receive
379 reimbursement at a Medicaid rate to be determined by the
380 governing board, agency, or authority created pursuant to this
381 paragraph for the initial emergency room visit, and a per-member
382 per-month fee or capitation for those members enrolled in their
383 service area, as compensation for the services rendered
384 following the initial emergency visit. Except for provisions of
385 emergency services, upon determination of eligibility,
386 enrollment shall be deemed to have occurred at the time services
387 were rendered. The provisions for specific reimbursement of
388 emergency services shall be repealed on July 1, 2001, unless
389 otherwise reenacted by the Legislature. The capitation amount or
390 rate shall be determined before program implementation by an
391 independent actuarial consultant. In no event shall such
392 reimbursement rates exceed the Medicaid rate. The plan must also
393 provide that any hospitals owned and operated by government
394 entities on or after the effective date of this act must, as a
395 condition of receiving funds under this subsection, afford
396 public access equal to that provided under s. 286.011 as to any
397 meeting of the governing board, agency, or authority the subject
398 of which is budgeting resources for the retention of charity
399 care, as that term is defined in the rules of the Agency for
400 Health Care Administration. The plan shall also include

401 innovative health care programs that provide cost-effective
402 alternatives to traditional methods of service and delivery
403 funding.

404 3. The plan's benefits shall be made available to all
405 county residents currently eligible to receive health care
406 services as indigents or medically poor as defined in paragraph
407 (4) (d).

408 4. Eligible residents who participate in the health care
409 plan shall receive coverage for a period of 12 months or the
410 period extending from the time of enrollment to the end of the
411 current fiscal year, per enrollment period, whichever is less.

412 5. At the end of each fiscal year, the governing board,
413 agency, or authority shall prepare an audit that reviews the
414 budget of the plan, delivery of services, and quality of
415 services, and makes recommendations to increase the plan's
416 efficiency. The audit shall take into account participant
417 hospital satisfaction with the plan and assess the amount of
418 poststabilization patient transfers requested, and accepted or
419 denied, by the county public general hospital.

420 (f) Notwithstanding any other provision of this section, a
421 county may not levy local option sales surtaxes authorized in
422 this subsection and subsections (2) and (3) in excess of a
423 combined rate of 1 percent.

424 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

425 (a) The school board in each county may levy, pursuant to

426 resolution conditioned to take effect only upon approval by a
 427 ~~majority vote of~~ the electors of the county as set forth in
 428 subsection (10), voting in a referendum, a discretionary sales
 429 surtax at a rate that may not exceed 0.5 percent.

430 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

431 (a)1. The governing body in each county that has a
 432 population of fewer than 800,000 residents may levy an indigent
 433 care surtax pursuant to an ordinance conditioned to take effect
 434 only upon approval by ~~a majority vote of~~ the electors of the
 435 county, as set forth in subsection (10), voting in a referendum.
 436 The surtax may be levied at a rate not to exceed 0.5 percent,
 437 except that if a publicly supported medical school is located in
 438 the county, the rate shall not exceed 1 percent.

439 2. Notwithstanding subparagraph 1., the governing body of
 440 any county that has a population of fewer than 50,000 residents
 441 may levy an indigent care surtax pursuant to an ordinance
 442 conditioned to take effect only upon approval by ~~a majority vote~~
 443 ~~of~~ the electors of the county, as set forth in subsection (10),
 444 voting in a referendum. The surtax may be levied at a rate not
 445 to exceed 1 percent.

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

447 (b) Upon the adoption of the ordinance, the levy of the
 448 surtax must be placed on the ballot by the governing authority
 449 of the county enacting the ordinance. The ordinance will take
 450 effect if approved by ~~a majority of~~ the electors of the county,

451 as set forth in subsection (10), voting in a referendum held for
452 such purpose. The referendum shall be placed on the ballot of a
453 regularly scheduled election. The ballot for the referendum must
454 conform to the requirements of s. 101.161.

455 (9) PENSION LIABILITY SURTAX.—

456 (a) The governing body of a county may levy a pension
457 liability surtax to fund an underfunded defined benefit
458 retirement plan or system, pursuant to an ordinance conditioned
459 to take effect upon approval by ~~a majority vote~~ of the electors
460 of the county, as set forth in subsection (10), voting in a
461 referendum, at a rate that may not exceed 0.5 percent. The
462 county may not impose a pension liability surtax unless the
463 underfunded defined benefit retirement plan or system is below
464 80 percent of actuarial funding at the time the ordinance or
465 referendum is passed. The most recent actuarial report submitted
466 to the Department of Management Services pursuant to s. 112.63
467 must be used to establish the level of actuarial funding for
468 purposes of determining eligibility to impose the surtax. The
469 governing body of a county may only impose the surtax if:

470 1. An employee, including a police officer or firefighter,
471 who enters employment on or after the date when the local
472 government certifies that the defined benefit retirement plan or
473 system formerly available to such an employee has been closed
474 may not enroll in a defined benefit retirement plan or system
475 that will receive surtax proceeds.

476 2. The local government and the collective bargaining
 477 representative for the members of the underfunded defined
 478 benefit retirement plan or system or, if there is no
 479 representative, a majority of the members of the plan or system,
 480 mutually consent to requiring each member to make an employee
 481 retirement contribution of at least 10 percent of each member's
 482 salary for each pay period beginning with the first pay period
 483 after the plan or system is closed.

484 3. The pension board of trustees for the underfunded
 485 defined benefit retirement plan or system, if such board exists,
 486 is prohibited from participating in the collective bargaining
 487 process and engaging in the determination of pension benefits.

488 4. The county currently levies a local government
 489 infrastructure surtax pursuant to subsection (2) which is
 490 scheduled to terminate and is not subject to renewal.

491 5. The pension liability surtax does not take effect until
 492 the local government infrastructure surtax described in
 493 subparagraph 4. is terminated.

494 (10) REFERENDA REQUIREMENTS.—A referendum to adopt or
 495 amend a local government discretionary sales surtax under this
 496 section shall be held at a general election, as defined in s.
 497 97.021, and requires the approval of two-thirds of the qualified
 498 electors voting on the ballot question for passage.

499 ~~(11)-(10)~~ PERFORMANCE AUDIT.—

500 ~~(a) For referendum held on or after March 23, 2018, To~~

501 adopt a discretionary sales surtax under this section, an
502 independent certified public accountant licensed pursuant to
503 chapter 473 shall conduct a performance audit of the program
504 associated with the proposed surtax ~~adoption proposed by the~~
505 ~~county or school district.~~

506 (b)1. Upon adoption of an ordinance or resolution by a
507 county or school district to hold a discretionary sales surtax
508 referendum, the county or school district shall notify the
509 Office of Program Policy Analysis and Government Accountability
510 of the proposed referendum and provide the office with a copy of
511 the final ordinance or resolution at least 180 days before the
512 referendum is held.

513 2. The Office of Program Policy Analysis and Government
514 Accountability shall procure the certified public accountant and
515 may use carryforward funds to pay for the services of the
516 certified public accountant.

517 3.~~(b)~~ At least 60 days before the referendum is held, the
518 performance audit shall be completed and the audit report,
519 including any findings, recommendations, or other accompanying
520 documents, shall be made available on the official website of
521 the county or school district.

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

525 5. The failure to comply with the requirements under

526 subparagraph 1. or subparagraph 3. renders any referendum held
527 to adopt a discretionary sales surtax void.

528 (c)1. If the proposal to adopt a discretionary sales
529 surtax is by initiative, the petition sponsor must, at least 180
530 days before the proposed referendum, comply with all of the
531 following:

532 a. Provide the proposed referendum to the governing body
533 of the county. The county must make the proposed referendum
534 available on its official website.

535 b. Notify the Office of Program Policy Analysis and
536 Government Accountability of the proposed referendum. The Office
537 of Program Policy Analysis and Government Accountability shall
538 procure a certified public accountant and may use carryforward
539 funds to pay for the services of the certified public
540 accountant.

541 c. File the initiative petition and its required
542 signatures with the supervisor of elections. The supervisor of
543 elections shall verify signatures and retain signature forms in
544 the same manner as required for initiatives under s. 100.371(3).

545 2. The failure of an initiative sponsor to comply with the
546 requirements of subparagraph 1. renders any referendum held to
547 adopt a discretionary sales surtax void.

548 (d) For purposes of this subsection, the term "performance
549 audit" means an examination of the program conducted according
550 to applicable government auditing standards or auditing and

551 evaluation standards of other appropriate authoritative bodies.
552 At a minimum, a performance audit must include an examination of
553 issues related to the following:

554 1. The economy, efficiency, or effectiveness of the
555 program.

556 2. The structure or design of the program to accomplish
557 its goals and objectives.

558 3. Alternative methods of providing program services or
559 products.

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

562 5. The accuracy or adequacy of public documents, reports,
563 and requests prepared by the county or school district which
564 relate to the program.

565 6. Compliance of the program with appropriate policies,
566 rules, and laws.

567 (e)~~(d)~~ This subsection does not apply to a referendum held
568 to adopt the same discretionary surtax that was in place during
569 the month of December immediately before the date of the
570 referendum.

571 Section 2. The amendments made by this act to s.
572 212.055(11), Florida Statutes, apply to referenda to adopt
573 discretionary sales surtaxes held on or after January 1, 2020.

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