

By Senator Rouson

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1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; redefining the term
4 "infrastructure," for purposes of the local government
5 infrastructure surtax, to add authorized expenditures
6 and revise criteria for surtax proceeds used for
7 certain affordable residential housing; revising
8 purposes for which a local government or special
9 district may enter into certain ground leases;
10 defining the term "residential housing"; providing an
11 effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraph (d) of subsection (2) of section
16 212.055, Florida Statutes, is amended to read:

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

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(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for

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59 purposes of retiring or servicing indebtedness incurred for
60 refunding bonds before July 1, 1999, is ratified.

61 1. For the purposes of this paragraph, the term
62 "infrastructure" means:

63 a. Any fixed capital expenditure or fixed capital outlay
64 associated with the construction, reconstruction, or improvement
65 of public facilities that have a life expectancy of 5 or more
66 years, any related land acquisition, land improvement, design,
67 and engineering costs, and all other professional and related
68 costs required to bring the public facilities into service. For
69 purposes of this sub-subparagraph, the term "public facilities"
70 means facilities as defined in s. 163.3164(39), s. 163.3221(13),
71 or s. 189.012(5), and includes facilities that are necessary to
72 carry out governmental purposes, including, but not limited to,
73 fire stations, general governmental office buildings, and animal
74 shelters, regardless of whether the facilities are owned by the
75 local taxing authority or another governmental entity.

76 b. A fire department vehicle, an emergency medical service
77 vehicle, a sheriff's office vehicle, a police department
78 vehicle, or any other vehicle, and the equipment necessary to
79 outfit the vehicle for its official use or equipment that has a
80 life expectancy of at least 5 years.

81 c. Any expenditure for the construction, lease, or
82 maintenance of, or provision of utilities or security for,
83 facilities, as defined in s. 29.008.

84 d. Any fixed capital expenditure or fixed capital outlay
85 associated with the improvement of private facilities that have
86 a life expectancy of 5 or more years and that the owner agrees
87 to make available for use on a temporary basis as needed by a

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88 local government as a public emergency shelter or a staging area
89 for emergency response equipment during an emergency officially
90 declared by the state or by the local government under s.

91 252.38. Such improvements are limited to those necessary to
92 comply with current standards for public emergency evacuation
93 shelters. The owner must enter into a written contract with the
94 local government providing the improvement funding to make the
95 private facility available to the public for purposes of
96 emergency shelter at no cost to the local government for a
97 minimum of 10 years after completion of the improvement, with
98 the provision that the obligation will transfer to any
99 subsequent owner until the end of the minimum period.

100 e. Any expenditure for land acquisition, demolition of
101 existing structures, or other site preparation, subject to the
102 following conditions:

103 (I) The land is used for ~~expenditure for a~~ residential
104 housing;

105 (II) project in which At least 30 percent of the units on
106 the land are affordable to individuals or families whose total
107 annual household income does not exceed 120 percent of the area
108 median income adjusted for household size;

109 (III) ,~~if~~ The land is owned by a local government or by a
110 special district that enters into a written agreement with the
111 local government to provide such housing; and

112 (IV) The land is used in accordance with these conditions
113 for a period of at least 50 years from the date of acquisition.

114
115 The local government or special district may enter into a ground
116 lease with a public or private person or entity for nominal or

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117 other consideration for the construction, reconstruction,
118 renovation, recapitalization, or residential occupancy of the
119 residential housing ~~project~~ on land acquired pursuant to this
120 sub-subparagraph. As used in this sub-subparagraph, the term
121 "residential housing" includes, in addition to any housing unit,
122 any facility ancillary to such housing unit, including a laundry
123 facility, community room, or child care center.

124 f. Instructional technology used solely in a school
125 district's classrooms. As used in this sub-subparagraph, the
126 term "instructional technology" means an interactive device that
127 assists a teacher in instructing a class or a group of students
128 and includes the necessary hardware and software to operate the
129 interactive device. The term also includes support systems in
130 which an interactive device may mount and is not required to be
131 affixed to the facilities.

132 2. For the purposes of this paragraph, the term "energy
133 efficiency improvement" means any energy conservation and
134 efficiency improvement that reduces consumption through
135 conservation or a more efficient use of electricity, natural
136 gas, propane, or other forms of energy on the property,
137 including, but not limited to, air sealing; installation of
138 insulation; installation of energy-efficient heating, cooling,
139 or ventilation systems; installation of solar panels; building
140 modifications to increase the use of daylight or shade;
141 replacement of windows; installation of energy controls or
142 energy recovery systems; installation of electric vehicle
143 charging equipment; installation of systems for natural gas fuel
144 as defined in s. 206.9951; and installation of efficient
145 lighting equipment.

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146 3. Notwithstanding any other provision of this subsection,
147 a local government infrastructure surtax imposed or extended
148 after July 1, 1998, may allocate up to 15 percent of the surtax
149 proceeds for deposit into a trust fund within the county's
150 accounts created for the purpose of funding economic development
151 projects having a general public purpose of improving local
152 economies, including the funding of operational costs and
153 incentives related to economic development. The ballot statement
154 must indicate the intention to make an allocation under the
155 authority of this subparagraph.

156 Section 2. This act shall take effect July 1, 2020.