

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Roach offered the following:

**Amendment (with title amendment)**

Between lines 257 and 258, insert:

Section 6. Paragraph (b) of subsection (2) of section 191.009, Florida Statutes, is amended, and paragraph (c) is added to that subsection, to read:

191.009 Taxes; non-ad valorem assessments; impact fees and user charges.—

(2) NON-AD VALOREM ASSESSMENTS.—

(b)1. The non-ad valorem assessments in paragraph (a) may be used to fund emergency medical services and emergency transport services. However, if a district levies a non-ad

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14 valorem assessment for advanced life support-related emergency  
15 medical services or emergency transport services, the district  
16 shall cease collecting ad valorem taxes under subsection (1) for  
17 that particular service.

18 2. It is recognized that the provision of emergency  
19 medical services and emergency transport services constitutes a  
20 benefit to real property the same as any other improvement  
21 performed by a district, such as fire suppression services, fire  
22 protection services, fire prevention services, emergency rescue  
23 services, and first response medical aid.

24 (c) It is the intent of the Legislature to improve the  
25 fiscal policy alternatives associated with the delivery of  
26 essential public functions to avoid a deterioration of services  
27 and to provide better tax equity to property owners in the  
28 annual apportionment of costs associated with the benefits and  
29 burdens of providing fire protection, prevention, and  
30 suppression services; emergency medical services and emergency  
31 transport services; and administration and governance services.  
32 Therefore, districts serving unincorporated areas larger than  
33 125 square miles that encompass more than 100,000 taxable  
34 parcels are not required to seek extraordinary referenda to  
35 impose non-ad valorem assessments, initially and annually  
36 thereafter, to supplement the funding necessary for the costs  
37 provided in this paragraph if the ad valorem tax levied by the  
38 board for such purposes is simultaneously limited by the board

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39 to not exceed 1.5 mils for any fiscal year in which such non-ad  
 40 valorem assessment is imposed. This paragraph does not apply to  
 41 ad valorem taxes levied by the board for debt service on general  
 42 obligation bonds approved by the voters.

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**T I T L E   A M E N D M E N T**

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Remove line 28 and insert:

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majority vote, specified powers; amending s. 191.009,

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F.S.; specifying services that a district may not

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collect certain taxes for under certain circumstances;

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providing legislative intent; providing that certain

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districts are not required to seek extraordinary

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referenda to impose certain non-ad valorem

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assessments; providing an exception; providing an