

By Senator Taddeo

40-01281C-21

20211994__

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; authorizing a county to
4 levy a local government infrastructure surtax for the
5 purposes of mitigating the adverse effects of sea-
6 level rise and flooding if certain conditions are met;
7 prescribing the form of a ballot statement for the
8 surtax; providing for distribution of the proceeds
9 from the surtax; providing that the surtax does not
10 affect the levy of other local government
11 infrastructure surtaxes; providing an effective date.

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

14
15 Section 1. Present paragraph (h) of subsection (2) of
16 section 212.055, Florida Statutes, is redesignated as paragraph
17 (i), and a new paragraph (h) is added to that subsection, to
18 read:

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

40-01281C-21

20211994__

30 Taxable transactions and administrative procedures shall be as
 31 provided in s. 212.054.

32 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

33 (h) Notwithstanding any other provision of law and in
 34 accordance with s. 163.3177(6)(g)10., a county that has been
 35 designated as an area of critical state concern for 20 years or
 36 more may levy, by ordinance subject to approval by a majority of
 37 the electors of the county voting in a referendum, a
 38 discretionary sales surtax at a rate that may not exceed 1
 39 percent for the sole purpose of funding infrastructure projects
 40 designed to mitigate the adverse effects of sea-level rise and
 41 flooding.

42 1. The governing body shall place on the ballot a statement
 43 that includes a brief and general description of the purposes to
 44 be funded by the surtax and that conforms to the requirements of
 45 s. 101.161. The following shall be placed on the ballot:

46
 47 FOR THE....CENT TAX
 48 AGAINST THE....CENT TAX
 49

50 2. Pursuant to s. 212.054(4), the proceeds of the surtax
 51 levied under this subsection shall be distributed to the county
 52 and the municipalities within the county in which the surtax was
 53 collected, according to:

54 a. An interlocal agreement between the county governing
 55 authority and the governing bodies of the municipalities
 56 representing a majority of the county's municipal population,
 57 which agreement may include a school district with the consent
 58 of the county governing authority and the governing bodies of

40-01281C-21

20211994__

59 the municipalities representing a majority of the county's
60 municipal population; or

61 b. If there is no interlocal agreement, the formula
62 provided in s. 218.62.

63

64 Any change in the distribution formula shall take effect on the
65 first day of any month that begins at least 60 days after
66 written notification of that change has been made to the
67 department.

68 3. The adoption of a surtax pursuant to this paragraph does
69 not affect the continued levy of other surtaxes levied pursuant
70 to this subsection.

71 Section 2. This act shall take effect July 1, 2021.