

1                   A bill to be entitled  
 2           An act relating to small county discretionary sales  
 3           surtaxes; amending s. 212.055, F.S.; authorizing  
 4           counties with specified populations on a specific date  
 5           to levy a discretionary sales surtax under certain  
 6           circumstances; providing an effective date.

7  
 8   Be It Enacted by the Legislature of the State of Florida:

9  
 10           Section 1. Paragraph (a) of subsection (3) of section  
 11   212.055, Florida Statutes, is amended to read:

12           212.055 Discretionary sales surtaxes; legislative intent;  
 13   authorization and use of proceeds.—It is the legislative intent  
 14   that any authorization for imposition of a discretionary sales  
 15   surtax shall be published in the Florida Statutes as a  
 16   subsection of this section, irrespective of the duration of the  
 17   levy. Each enactment shall specify the types of counties  
 18   authorized to levy; the rate or rates which may be imposed; the  
 19   maximum length of time the surtax may be imposed, if any; the  
 20   procedure which must be followed to secure voter approval, if  
 21   required; the purpose for which the proceeds may be expended;  
 22   and such other requirements as the Legislature may provide.

23   Taxable transactions and administrative procedures shall be as  
 24   provided in s. 212.054.

25           (3) SMALL COUNTY SURTAX.—

HB 749

2021

26 (a) The governing authority in each county that has a  
27 population of 50,000 or less on April 1, 1992 or a population of  
28 80,000 or less on April 1, 2020, may levy a discretionary sales  
29 surtax of 0.5 percent or 1 percent. The levy of the surtax shall  
30 be pursuant to ordinance enacted by an extraordinary vote of the  
31 members of the county governing authority if the surtax revenues  
32 are expended for operating purposes. If the surtax revenues are  
33 expended for the purpose of servicing bond indebtedness, the  
34 surtax shall be approved by a majority of the electors of the  
35 county voting in a referendum on the surtax.

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