

By the Committee on Community Affairs; and Senator Boyd

578-02094-22

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1                   A bill to be entitled  
2       An act relating to local tax referenda requirements;  
3       amending ss. 125.0104, 125.0108, and 125.901, F.S.;  
4       requiring referenda elections related to tourist  
5       development taxes, tourist impact taxes, and  
6       children's services and independent special district  
7       property taxes to be held on the day of a general  
8       election; amending ss. 200.091 and 200.101, F.S.;  
9       requiring referenda elections related to increases in  
10      county and municipal ad valorem tax millages to be  
11      held on the day of a general election; amending s.  
12      336.021, F.S.; requiring referenda elections related  
13      to the ninth-cent fuel tax to be held on the day of a  
14      general election; amending s. 336.025, F.S.; requiring  
15      referenda elections related to local option fuel taxes  
16      to be held on the day of a general election; amending  
17      s. 1011.73, F.S.; requiring referenda elections  
18      related to certain school district millage elections  
19      to be held on the day of a general election; providing  
20      an effective date.

21  
22   Be It Enacted by the Legislature of the State of Florida:

23  
24       Section 1. Paragraphs (a) and (b) of subsection (6) of  
25      section 125.0104, Florida Statutes, are amended to read:

26       125.0104 Tourist development tax; procedure for levying;  
27      authorized uses; referendum; enforcement.—

28       (6) REFERENDUM.—

29       (a) No ordinance enacted by any county levying the tax

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30 authorized by paragraphs (3)(b) and (c) shall take effect until  
31 the ordinance levying and imposing the tax has been approved in  
32 a referendum held at a general election, as defined in s.  
33 97.021, by a majority of the electors voting in such election in  
34 the county or by a majority of the electors voting in the  
35 subcounty special tax district affected by the tax.

36 (b) The governing board of the county levying the tax shall  
37 arrange to place a question on the ballot at a general ~~the next~~  
38 ~~regular or special~~ election, as defined in s. 97.021, to be held  
39 within the county, which question shall be in substantially the  
40 following form ~~as follows:~~

41 ....FOR the Tourist Development Tax

42 ....AGAINST the Tourist Development Tax.

43 Section 2. Subsection (5) of section 125.0108, Florida  
44 Statutes, is amended to read:

45 125.0108 Areas of critical state concern; tourist impact  
46 tax.—

47 (5) The tourist impact tax authorized by this section shall  
48 take effect only upon express approval by a majority vote of  
49 those qualified electors in the area or areas of critical state  
50 concern in the county seeking to levy such tax, voting in a  
51 referendum to be held ~~by the governing board of such county~~ in  
52 conjunction with a general or special election, as defined in s.  
53 97.021, ~~in accordance with the provisions of law relating to~~  
54 ~~elections currently in force.~~ However, if the area or areas of  
55 critical state concern are greater than 50 percent of the land  
56 area of the county and the tax is to be imposed throughout the  
57 entire county, the tax shall take effect only upon express  
58 approval of a majority of the qualified electors of the county

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59 voting in such a referendum.

60 Section 3. Subsection (1) of section 125.901, Florida  
61 Statutes, is amended to read:

62 125.901 Children's services; independent special district;  
63 council; powers, duties, and functions; public records  
64 exemption.—

65 (1) Each county may by ordinance create an independent  
66 special district, as defined in ss. 189.012 and 200.001(8)(e),  
67 to provide funding for children's services throughout the county  
68 in accordance with this section. The boundaries of such district  
69 shall be coterminous with the boundaries of the county. The  
70 county governing body shall obtain approval at a general  
71 election, as defined in s. 97.021, by a majority vote of those  
72 electors voting on the question, to annually levy ad valorem  
73 taxes which shall not exceed the maximum millage rate authorized  
74 by this section. Any district created pursuant to the provisions  
75 of this subsection shall be required to levy and fix millage  
76 subject to the provisions of s. 200.065. Once such millage is  
77 approved by the electorate, the district shall not be required  
78 to seek approval of the electorate in future years to levy the  
79 previously approved millage.

80 (a) The governing body of the district shall be a council  
81 on children's services, which may also be known as a juvenile  
82 welfare board or similar name as established in the ordinance by  
83 the county governing body. Such council shall consist of 10  
84 members, including: the superintendent of schools; a local  
85 school board member; the district administrator from the  
86 appropriate district of the Department of Children and Families,  
87 or his or her designee who is a member of the Senior Management

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88 Service or of the Selected Exempt Service; one member of the  
89 county governing body; and the judge assigned to juvenile cases  
90 who shall sit as a voting member of the board, except that said  
91 judge shall not vote or participate in the setting of ad valorem  
92 taxes under this section. If there is more than one judge  
93 assigned to juvenile cases in a county, the chief judge shall  
94 designate one of said juvenile judges to serve on the board. The  
95 remaining five members shall be appointed by the Governor, and  
96 shall, to the extent possible, represent the demographic  
97 diversity of the population of the county. After soliciting  
98 recommendations from the public, the county governing body shall  
99 submit to the Governor the names of at least three persons for  
100 each vacancy occurring among the five members appointed by the  
101 Governor, and the Governor shall appoint members to the council  
102 from the candidates nominated by the county governing body. The  
103 Governor shall make a selection within a 45-day period or  
104 request a new list of candidates. All members appointed by the  
105 Governor shall have been residents of the county for the  
106 previous 24-month period. Such members shall be appointed for 4-  
107 year terms, except that the length of the terms of the initial  
108 appointees shall be adjusted to stagger the terms. The Governor  
109 may remove a member for cause or upon the written petition of  
110 the county governing body. If any of the members of the council  
111 required to be appointed by the Governor under the provisions of  
112 this subsection shall resign, die, or be removed from office,  
113 the vacancy thereby created shall, as soon as practicable, be  
114 filled by appointment by the Governor, using the same method as  
115 the original appointment, and such appointment to fill a vacancy  
116 shall be for the unexpired term of the person who resigns, dies,

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117 or is removed from office.

118 (b) However, any county as defined in s. 125.011(1) may  
119 instead have a governing body consisting of 33 members,  
120 including: the superintendent of schools, or his or her  
121 designee; two representatives of public postsecondary education  
122 institutions located in the county; the county manager or the  
123 equivalent county officer; the district administrator from the  
124 appropriate district of the Department of Children and Families,  
125 or the administrator's designee who is a member of the Senior  
126 Management Service or the Selected Exempt Service; the director  
127 of the county health department or the director's designee; the  
128 state attorney for the county or the state attorney's designee;  
129 the chief judge assigned to juvenile cases, or another juvenile  
130 judge who is the chief judge's designee and who shall sit as a  
131 voting member of the board, except that the judge may not vote  
132 or participate in setting ad valorem taxes under this section;  
133 an individual who is selected by the board of the local United  
134 Way or its equivalent; a member of a locally recognized faith-  
135 based coalition, selected by that coalition; a member of the  
136 local chamber of commerce, selected by that chamber or, if more  
137 than one chamber exists within the county, a person selected by  
138 a coalition of the local chambers; a member of the early  
139 learning coalition, selected by that coalition; a representative  
140 of a labor organization or union active in the county; a member  
141 of a local alliance or coalition engaged in cross-system  
142 planning for health and social service delivery in the county,  
143 selected by that alliance or coalition; a member of the local  
144 Parent-Teachers Association/Parent-Teacher-Student Association,  
145 selected by that association; a youth representative selected by

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146 the local school system's student government; a local school  
147 board member appointed by the chair of the school board; the  
148 mayor of the county or the mayor's designee; one member of the  
149 county governing body, appointed by the chair of that body; a  
150 member of the state Legislature who represents residents of the  
151 county, selected by the chair of the local legislative  
152 delegation; an elected official representing the residents of a  
153 municipality in the county, selected by the county municipal  
154 league; and 4 members-at-large, appointed to the council by the  
155 majority of sitting council members. The remaining 7 members  
156 shall be appointed by the Governor in accordance with procedures  
157 set forth in paragraph (a), except that the Governor may remove  
158 a member for cause or upon the written petition of the council.  
159 Appointments by the Governor must, to the extent reasonably  
160 possible, represent the geographic and demographic diversity of  
161 the population of the county. Members who are appointed to the  
162 council by reason of their position are not subject to the  
163 length of terms and limits on consecutive terms as provided in  
164 this section. The remaining appointed members of the governing  
165 body shall be appointed to serve 2-year terms, except that those  
166 members appointed by the Governor shall be appointed to serve 4-  
167 year terms, and the youth representative and the legislative  
168 delegate shall be appointed to serve 1-year terms. A member may  
169 be reappointed; however, a member may not serve for more than  
170 three consecutive terms. A member is eligible to be appointed  
171 again after a 2-year hiatus from the council.

172 (c) This subsection does not prohibit a county from  
173 exercising such power as is provided by general or special law  
174 to provide children's services or to create a special district

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175 to provide such services.

176 Section 4. Section 200.091, Florida Statutes, is amended to  
177 read:

178 200.091 Referendum to increase millage.—The millage  
179 authorized to be levied in s. 200.071 for county purposes,  
180 including dependent districts therein, may be increased for  
181 periods not exceeding 2 years, provided such levy has been  
182 approved by majority vote of the qualified electors in the  
183 county or district voting in a general an election, as defined  
184 in s. 97.021, called for such purpose. Such an election may be  
185 called by the governing body of any such county or district on  
186 its own motion and shall be called upon submission of a petition  
187 specifying the amount of millage sought to be levied and the  
188 purpose for which the proceeds will be expended and containing  
189 the signatures of at least 10 percent of the persons qualified  
190 to vote in such election, signed within 60 days prior to the  
191 date the petition is filed.

192 Section 5. Section 200.101, Florida Statutes, is amended to  
193 read:

194 200.101 Referendum for millage in excess of limits.—The  
195 qualified electors of a municipality may, by majority vote at a  
196 general election, as defined in s. 97.021, ~~of those voting~~  
197 ~~approve an~~ increase ~~of~~ millage above those limits imposed by s.  
198 200.081 in a referendum called for such purpose by the governing  
199 body of the municipality, but the period of such increase may  
200 not exceed 2 years. Such referendum also may be initiated by  
201 submission of a petition to the governing body of the  
202 municipality containing the signatures of 10 percent of those  
203 persons eligible to vote in such referendum, which signatures

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204 were affixed to the petition within 60 days prior to its  
205 submission.

206 Section 6. Paragraph (a) of subsection (4) of section  
207 336.021, Florida Statutes, is amended to read:

208 336.021 County transportation system; levy of ninth-cent  
209 fuel tax on motor fuel and diesel fuel.—

210 (4) (a) 1. A certified copy of the ordinance proposing to  
211 levy the tax pursuant to referendum shall be furnished by the  
212 county to the department within 10 days after approval of such  
213 ordinance.

214 2. A referendum under this subsection shall be held only at  
215 a general election, as defined in s. 97.021.

216 3. Furthermore, The county levying the tax pursuant to  
217 referendum shall notify the department within 10 days after the  
218 passage of the referendum of such passage and of the time period  
219 during which the tax will be levied. The failure to furnish the  
220 certified copy will not invalidate the passage of the ordinance.

221 Section 7. Paragraph (b) of subsection (1) and paragraph  
222 (b) of subsection (3) of section 336.025, Florida Statutes, are  
223 amended to read:

224 336.025 County transportation system; levy of local option  
225 fuel tax on motor fuel and diesel fuel.—

226 (1)

227 (b) In addition to other taxes allowed by law, there may be  
228 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
229 4-cent, or 5-cent local option fuel tax upon every gallon of  
230 motor fuel sold in a county and taxed under the provisions of  
231 part I of chapter 206. The tax shall be levied by an ordinance  
232 adopted by a majority plus one vote of the membership of the



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233 governing body of the county or by referendum. A referendum  
234 under this subsection shall be held only at a general election,  
235 as defined in s. 97.021.

236 1. All impositions and rate changes of the tax shall be  
237 levied before October 1, to be effective January 1 of the  
238 following year. However, levies of the tax which were in effect  
239 on July 1, 2002, and which expire on August 31 of any year may  
240 be reimposed at the current authorized rate provided the tax is  
241 levied before July 1 and is effective September 1 of the year of  
242 expiration.

243 2. The county may, prior to levy of the tax, establish by  
244 interlocal agreement with one or more municipalities located  
245 therein, representing a majority of the population of the  
246 incorporated area within the county, a distribution formula for  
247 dividing the entire proceeds of the tax among county government  
248 and all eligible municipalities within the county. If no  
249 interlocal agreement is adopted before the effective date of the  
250 tax, tax revenues shall be distributed pursuant to the  
251 provisions of subsection (4). If no interlocal agreement exists,  
252 a new interlocal agreement may be established prior to June 1 of  
253 any year pursuant to this subparagraph. However, any interlocal  
254 agreement agreed to under this subparagraph after the initial  
255 levy of the tax or change in the tax rate authorized in this  
256 section shall under no circumstances materially or adversely  
257 affect the rights of holders of outstanding bonds which are  
258 backed by taxes authorized by this paragraph, and the amounts  
259 distributed to the county government and each municipality shall  
260 not be reduced below the amount necessary for the payment of  
261 principal and interest and reserves for principal and interest

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262 as required under the covenants of any bond resolution  
263 outstanding on the date of establishment of the new interlocal  
264 agreement.

265 3. County and municipal governments shall use moneys  
266 received pursuant to this paragraph for transportation  
267 expenditures needed to meet the requirements of the capital  
268 improvements element of an adopted comprehensive plan or for  
269 expenditures needed to meet immediate local transportation  
270 problems and for other transportation-related expenditures that  
271 are critical for building comprehensive roadway networks by  
272 local governments. For purposes of this paragraph, expenditures  
273 for the construction of new roads, the reconstruction or  
274 resurfacing of existing paved roads, or the paving of existing  
275 graded roads shall be deemed to increase capacity and such  
276 projects shall be included in the capital improvements element  
277 of an adopted comprehensive plan. Expenditures for purposes of  
278 this paragraph shall not include routine maintenance of roads.

279 (3) The tax authorized pursuant to paragraph (1)(a) shall  
280 be levied using either of the following procedures:

281 (b) If no interlocal agreement or resolution is adopted  
282 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
283 municipalities representing more than 50 percent of the county  
284 population may, prior to June 20, adopt uniform resolutions  
285 approving the local option tax, establishing the duration of the  
286 levy and the rate authorized in paragraph (1)(a), and setting  
287 the date for a countywide referendum on whether to levy the tax.  
288 A referendum under this subsection shall be held only at a  
289 general election, as defined in s. 97.021 ~~shall be held in~~  
290 ~~accordance with the provisions of such resolution and applicable~~

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291 ~~state law, provided that the county shall bear the costs~~  
292 ~~thereof.~~ The tax shall be levied and collected countywide on  
293 January 1 following 30 days after voter approval.

294 Section 8. Subsection (3) of section 1011.73, Florida  
295 Statutes, is amended to read:

296 1011.73 District millage elections.—

297 (3) HOLDING ELECTIONS.—All school district millage  
298 elections shall be held and conducted in the manner prescribed  
299 by law for holding general elections, except as provided in this  
300 chapter. A referendum under this part shall be held only at a  
301 general election, as defined in s. 97.021.

302 Section 9. This act shall take effect July 1, 2022.