

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.
 12 255.0992, F.S.; conforming provisions; amending s.
 13 336.021, F.S.; requiring referenda elections related
 14 to the ninth-cent fuel tax to be held on the day of a
 15 general election; amending s. 336.025, F.S.; requiring
 16 referenda elections related to local option fuel taxes
 17 to be held on the day of a general election; amending
 18 s. 1011.73, F.S.; requiring referenda elections
 19 related to certain school district millage elections
 20 to be held on the day of a general election; providing
 21 an effective date.

22
 23 Be It Enacted by the Legislature of the State of Florida:
 24

25 Section 1. Paragraphs (a) and (b) of subsection (6) of

26 | section 125.0104, Florida Statutes, are amended to read:

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

29 | (6) REFERENDUM.—

30 | (a) No ordinance enacted by any county levying the tax
31 | authorized by paragraphs (3) (b) and (c) shall take effect until
32 | the ordinance levying and imposing the tax has been approved in
33 | a referendum held at a general election, as defined in s.
34 | 97.021, by a majority of the electors voting in such election in
35 | the county or by a majority of the electors voting in the
36 | subcounty special tax district affected by the tax.

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

42 | FOR the Tourist Development Tax
43 | AGAINST the Tourist Development Tax.

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

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

48 | (5) The tourist impact tax authorized by this section
49 | shall take effect only upon express approval by a majority vote
50 | of those qualified electors in the area or areas of critical

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

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

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

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

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76 | of this subsection shall be required to levy and fix millage
77 | subject to the provisions of s. 200.065. Once such millage is
78 | approved by the electorate, the district shall not be required
79 | to seek approval of the electorate in future years to levy the
80 | previously approved millage.

81 | (a) The governing body of the district shall be a council
82 | on children's services, which may also be known as a juvenile
83 | welfare board or similar name as established in the ordinance by
84 | the county governing body. Such council shall consist of 10
85 | members, including: the superintendent of schools; a local
86 | school board member; the district administrator from the
87 | appropriate district of the Department of Children and Families,
88 | or his or her designee who is a member of the Senior Management
89 | Service or of the Selected Exempt Service; one member of the
90 | county governing body; and the judge assigned to juvenile cases
91 | who shall sit as a voting member of the board, except that said
92 | judge shall not vote or participate in the setting of ad valorem
93 | taxes under this section. If there is more than one judge
94 | assigned to juvenile cases in a county, the chief judge shall
95 | designate one of said juvenile judges to serve on the board. The
96 | remaining five members shall be appointed by the Governor, and
97 | shall, to the extent possible, represent the demographic
98 | diversity of the population of the county. After soliciting
99 | recommendations from the public, the county governing body shall
100 | submit to the Governor the names of at least three persons for

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101 each vacancy occurring among the five members appointed by the
102 Governor, and the Governor shall appoint members to the council
103 from the candidates nominated by the county governing body. The
104 Governor shall make a selection within a 45-day period or
105 request a new list of candidates. All members appointed by the
106 Governor shall have been residents of the county for the
107 previous 24-month period. Such members shall be appointed for 4-
108 year terms, except that the length of the terms of the initial
109 appointees shall be adjusted to stagger the terms. The Governor
110 may remove a member for cause or upon the written petition of
111 the county governing body. If any of the members of the council
112 required to be appointed by the Governor under the provisions of
113 this subsection shall resign, die, or be removed from office,
114 the vacancy thereby created shall, as soon as practicable, be
115 filled by appointment by the Governor, using the same method as
116 the original appointment, and such appointment to fill a vacancy
117 shall be for the unexpired term of the person who resigns, dies,
118 or is removed from office.

119 (b) However, any county as defined in s. 125.011(1) may
120 instead have a governing body consisting of 33 members,
121 including: the superintendent of schools, or his or her
122 designee; two representatives of public postsecondary education
123 institutions located in the county; the county manager or the
124 equivalent county officer; the district administrator from the
125 appropriate district of the Department of Children and Families,

126 or the administrator's designee who is a member of the Senior
127 Management Service or the Selected Exempt Service; the director
128 of the county health department or the director's designee; the
129 state attorney for the county or the state attorney's designee;
130 the chief judge assigned to juvenile cases, or another juvenile
131 judge who is the chief judge's designee and who shall sit as a
132 voting member of the board, except that the judge may not vote
133 or participate in setting ad valorem taxes under this section;
134 an individual who is selected by the board of the local United
135 Way or its equivalent; a member of a locally recognized faith-
136 based coalition, selected by that coalition; a member of the
137 local chamber of commerce, selected by that chamber or, if more
138 than one chamber exists within the county, a person selected by
139 a coalition of the local chambers; a member of the early
140 learning coalition, selected by that coalition; a representative
141 of a labor organization or union active in the county; a member
142 of a local alliance or coalition engaged in cross-system
143 planning for health and social service delivery in the county,
144 selected by that alliance or coalition; a member of the local
145 Parent-Teachers Association/Parent-Teacher-Student Association,
146 selected by that association; a youth representative selected by
147 the local school system's student government; a local school
148 board member appointed by the chair of the school board; the
149 mayor of the county or the mayor's designee; one member of the
150 county governing body, appointed by the chair of that body; a

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

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

176 | to provide such services.

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

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

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

195 | 200.101 Referendum for millage in excess of limits.—The
196 | qualified electors of a municipality may, by majority vote at a
197 | general election, as defined in s. 97.021, ~~of those voting~~
198 | ~~approve an~~ increase ~~of~~ millage above those limits imposed by s.
199 | 200.081 in a referendum called for such purpose by the governing
200 | body of the municipality, but the period of such increase may

201 not exceed 2 years. Such referendum also may be initiated by
 202 submission of a petition to the governing body of the
 203 municipality containing the signatures of 10 percent of those
 204 persons eligible to vote in such referendum, which signatures
 205 were affixed to the petition within 60 days prior to its
 206 submission.

207 Section 6. Paragraph (b) of subsection (3) of section
 208 255.0992, Florida Statutes, is amended to read:

209 255.0992 Public works projects; prohibited governmental
 210 actions.—

211 (3) This section does not apply to the following:

212 (b) A use authorized by s. 212.055(1) which is approved in
 213 a general election, as defined in s. 97.021, by a majority vote
 214 of the electorate of the county or by a charter amendment
 215 approved by a majority vote of the electorate of the county.

216 Section 7. Paragraph (a) of subsection (4) of section
 217 336.021, Florida Statutes, is amended to read:

218 336.021 County transportation system; levy of ninth-cent
 219 fuel tax on motor fuel and diesel fuel.—

220 (4) (a) 1. A certified copy of the ordinance proposing to
 221 levy the tax pursuant to referendum shall be furnished by the
 222 county to the department within 10 days after approval of such
 223 ordinance.

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

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226 3. ~~Furthermore,~~ The county levying the tax pursuant to
227 referendum shall notify the department within 10 days after the
228 passage of the referendum of such passage and of the time period
229 during which the tax will be levied. The failure to furnish the
230 certified copy will not invalidate the passage of the ordinance.

231 Section 8. Paragraph (b) of subsection (1) and paragraph
232 (b) of subsection (3) of section 336.025, Florida Statutes, are
233 amended to read:

234 336.025 County transportation system; levy of local option
235 fuel tax on motor fuel and diesel fuel.—

236 (1)

237 (b) In addition to other taxes allowed by law, there may
238 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
239 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
240 of motor fuel sold in a county and taxed under the provisions of
241 part I of chapter 206. The tax shall be levied by an ordinance
242 adopted by a majority plus one vote of the membership of the
243 governing body of the county or by referendum. A referendum
244 under this subsection shall be held only at a general election,
245 as defined in s. 97.021.

246 1. All impositions and rate changes of the tax shall be
247 levied before October 1, to be effective January 1 of the
248 following year. However, levies of the tax which were in effect
249 on July 1, 2002, and which expire on August 31 of any year may
250 be reimposed at the current authorized rate provided the tax is

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251 levied before July 1 and is effective September 1 of the year of
252 expiration.

253 2. The county may, prior to levy of the tax, establish by
254 interlocal agreement with one or more municipalities located
255 therein, representing a majority of the population of the
256 incorporated area within the county, a distribution formula for
257 dividing the entire proceeds of the tax among county government
258 and all eligible municipalities within the county. If no
259 interlocal agreement is adopted before the effective date of the
260 tax, tax revenues shall be distributed pursuant to the
261 provisions of subsection (4). If no interlocal agreement exists,
262 a new interlocal agreement may be established prior to June 1 of
263 any year pursuant to this subparagraph. However, any interlocal
264 agreement agreed to under this subparagraph after the initial
265 levy of the tax or change in the tax rate authorized in this
266 section shall under no circumstances materially or adversely
267 affect the rights of holders of outstanding bonds which are
268 backed by taxes authorized by this paragraph, and the amounts
269 distributed to the county government and each municipality shall
270 not be reduced below the amount necessary for the payment of
271 principal and interest and reserves for principal and interest
272 as required under the covenants of any bond resolution
273 outstanding on the date of establishment of the new interlocal
274 agreement.

275 3. County and municipal governments shall use moneys

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276 received pursuant to this paragraph for transportation
277 expenditures needed to meet the requirements of the capital
278 improvements element of an adopted comprehensive plan or for
279 expenditures needed to meet immediate local transportation
280 problems and for other transportation-related expenditures that
281 are critical for building comprehensive roadway networks by
282 local governments. For purposes of this paragraph, expenditures
283 for the construction of new roads, the reconstruction or
284 resurfacing of existing paved roads, or the paving of existing
285 graded roads shall be deemed to increase capacity and such
286 projects shall be included in the capital improvements element
287 of an adopted comprehensive plan. Expenditures for purposes of
288 this paragraph shall not include routine maintenance of roads.

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

291 (b) If no interlocal agreement or resolution is adopted
292 pursuant to subparagraph (a)1. or subparagraph (a)2.,
293 municipalities representing more than 50 percent of the county
294 population may, prior to June 20, adopt uniform resolutions
295 approving the local option tax, establishing the duration of the
296 levy and the rate authorized in paragraph (1)(a), and setting
297 the date for a countywide referendum on whether to levy the tax.
298 A referendum under this subsection shall be held only at a
299 general election, as defined in s. 97.021 ~~shall be held in~~
300 ~~accordance with the provisions of such resolution and applicable~~

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

304 Section 9. Subsection (3) of section 1011.73, Florida
305 Statutes, is amended to read:

306 1011.73 District millage elections.—

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

312 Section 10. This act shall take effect July 1, 2022.