



619286

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/31/2023	.	
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The Committee on Community Affairs (Ingoglia) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (e) is added to subsection (6) of  
section 125.0104, Florida Statutes, to read:

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

(6) REFERENDUM.—

(e) A referendum to reenact an expiring tourist development



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11 tax must be held at a general election. Such a referendum may be  
12 held only once during the 48-month period preceding the  
13 effective date of the referendum.

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

16 125.0108 Areas of critical state concern; tourist impact  
17 tax.—

18 (5) The tourist impact tax authorized by this section shall  
19 take effect only upon express approval by a majority vote of  
20 those qualified electors in the area or areas of critical state  
21 concern in the county seeking to levy such tax, voting in a  
22 referendum to be held in conjunction with a general election, as  
23 defined in s. 97.021. However, if the area or areas of critical  
24 state concern are greater than 50 percent of the land area of  
25 the county and the tax is to be imposed throughout the entire  
26 county, the tax shall take effect only upon express approval of  
27 a majority of the qualified electors of the county voting in  
28 such a referendum. A referendum to reenact an expiring tourist  
29 impact tax must be held at a general election. Such a referendum  
30 may be held only once during the 48-month period preceding the  
31 effective date of the referendum.

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

34 125.901 Children's services; independent special district;  
35 council; powers, duties, and functions; public records  
36 exemption.—

37 (1) Each county may by ordinance create an independent  
38 special district, as defined in ss. 189.012 and 200.001(8)(e),  
39 to provide funding for children's services throughout the county



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40 in accordance with this section. The boundaries of such district  
41 shall be coterminous with the boundaries of the county. The  
42 county governing body shall obtain approval at a general  
43 election, as defined in s. 97.021, by a majority vote of those  
44 electors voting on the question, to annually levy ad valorem  
45 taxes which shall not exceed the maximum millage rate authorized  
46 by this section. Any district created pursuant to the provisions  
47 of this subsection shall be required to levy and fix millage  
48 subject to the provisions of s. 200.065. Once such millage is  
49 approved by the electorate, the district shall not be required  
50 to seek approval of the electorate in future years to levy the  
51 previously approved millage. However, a referendum to increase  
52 the millage rate previously approved by the electors must be  
53 held at a general election. Such a referendum may be held only  
54 once during the 48-month period preceding the effective date of  
55 the referendum.

56 (a) The governing body of the district shall be a council  
57 on children's services, which may also be known as a juvenile  
58 welfare board or similar name as established in the ordinance by  
59 the county governing body. Such council shall consist of 10  
60 members, including the superintendent of schools; a local school  
61 board member; the district administrator from the appropriate  
62 district of the Department of Children and Families, or his or  
63 her designee who is a member of the Senior Management Service or  
64 of the Selected Exempt Service; one member of the county  
65 governing body; and the judge assigned to juvenile cases who  
66 shall sit as a voting member of the board, except that said  
67 judge shall not vote or participate in the setting of ad valorem  
68 taxes under this section. If there is more than one judge



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69 assigned to juvenile cases in a county, the chief judge shall  
70 designate one of said juvenile judges to serve on the board. The  
71 remaining five members shall be appointed by the Governor, and  
72 shall, to the extent possible, represent the demographic  
73 diversity of the population of the county. After soliciting  
74 recommendations from the public, the county governing body shall  
75 submit to the Governor the names of at least three persons for  
76 each vacancy occurring among the five members appointed by the  
77 Governor, and the Governor shall appoint members to the council  
78 from the candidates nominated by the county governing body. The  
79 Governor shall make a selection within a 45-day period or  
80 request a new list of candidates. All members appointed by the  
81 Governor shall have been residents of the county for the  
82 previous 24-month period. Such members shall be appointed for 4-  
83 year terms, except that the length of the terms of the initial  
84 appointees shall be adjusted to stagger the terms. The Governor  
85 may remove a member for cause or upon the written petition of  
86 the county governing body. If any of the members of the council  
87 required to be appointed by the Governor under the provisions of  
88 this subsection shall resign, die, or be removed from office,  
89 the vacancy thereby created shall, as soon as practicable, be  
90 filled by appointment by the Governor, using the same method as  
91 the original appointment, and such appointment to fill a vacancy  
92 shall be for the unexpired term of the person who resigns, dies,  
93 or is removed from office.

94 (b) However, any county as defined in s. 125.011(1) may  
95 instead have a governing body consisting of 33 members,  
96 including the superintendent of schools, or his or her designee;  
97 two representatives of public postsecondary education



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98 institutions located in the county; the county manager or the  
99 equivalent county officer; the district administrator from the  
100 appropriate district of the Department of Children and Families,  
101 or the administrator's designee who is a member of the Senior  
102 Management Service or the Selected Exempt Service; the director  
103 of the county health department or the director's designee; the  
104 state attorney for the county or the state attorney's designee;  
105 the chief judge assigned to juvenile cases, or another juvenile  
106 judge who is the chief judge's designee and who shall sit as a  
107 voting member of the board, except that the judge may not vote  
108 or participate in setting ad valorem taxes under this section;  
109 an individual who is selected by the board of the local United  
110 Way or its equivalent; a member of a locally recognized faith-  
111 based coalition, selected by that coalition; a member of the  
112 local chamber of commerce, selected by that chamber or, if more  
113 than one chamber exists within the county, a person selected by  
114 a coalition of the local chambers; a member of the early  
115 learning coalition, selected by that coalition; a representative  
116 of a labor organization or union active in the county; a member  
117 of a local alliance or coalition engaged in cross-system  
118 planning for health and social service delivery in the county,  
119 selected by that alliance or coalition; a member of the local  
120 Parent-Teachers Association/Parent-Teacher-Student Association,  
121 selected by that association; a youth representative selected by  
122 the local school system's student government; a local school  
123 board member appointed by the chair of the school board; the  
124 mayor of the county or the mayor's designee; one member of the  
125 county governing body, appointed by the chair of that body; a  
126 member of the state Legislature who represents residents of the



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127 county, selected by the chair of the local legislative  
128 delegation; an elected official representing the residents of a  
129 municipality in the county, selected by the county municipal  
130 league; and 4 members-at-large, appointed to the council by the  
131 majority of sitting council members. The remaining 7 members  
132 shall be appointed by the Governor in accordance with procedures  
133 set forth in paragraph (a), except that the Governor may remove  
134 a member for cause or upon the written petition of the council.  
135 Appointments by the Governor must, to the extent reasonably  
136 possible, represent the geographic and demographic diversity of  
137 the population of the county. Members who are appointed to the  
138 council by reason of their position are not subject to the  
139 length of terms and limits on consecutive terms as provided in  
140 this section. The remaining appointed members of the governing  
141 body shall be appointed to serve 2-year terms, except that those  
142 members appointed by the Governor shall be appointed to serve 4-  
143 year terms, and the youth representative and the legislative  
144 delegate shall be appointed to serve 1-year terms. A member may  
145 be reappointed; however, a member may not serve for more than  
146 three consecutive terms. A member is eligible to be appointed  
147 again after a 2-year hiatus from the council.

148 (c) This subsection does not prohibit a county from  
149 exercising such power as is provided by general or special law  
150 to provide children's services or to create a special district  
151 to provide such services.

152 Section 4. Section 200.091, Florida Statutes, is amended to  
153 read:

154 200.091 Referendum to increase millage.—The millage  
155 authorized to be levied in s. 200.071 for county purposes,



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156 including dependent districts therein, may be increased for  
157 periods not exceeding 2 years, provided such levy has been  
158 approved by majority vote of the qualified electors in the  
159 county or district voting in a general election, as defined in  
160 s. 97.021, called for such purpose. Such an election may be  
161 called by the governing body of any such county or district on  
162 its own motion and shall be called upon submission of a petition  
163 specifying the amount of millage sought to be levied and the  
164 purpose for which the proceeds will be expended and containing  
165 the signatures of at least 10 percent of the persons qualified  
166 to vote in such election, signed within 60 days prior to the  
167 date the petition is filed. Such a referendum may be held only  
168 once during the 48-month period preceding the effective date of  
169 the referendum.

170 Section 5. Section 200.101, Florida Statutes, is amended to  
171 read:

172 200.101 Referendum for millage in excess of limits.—The  
173 qualified electors of a municipality may, by majority vote at a  
174 general election, as defined in s. 97.021, increase millage  
175 above those limits imposed by s. 200.081 in a referendum called  
176 for such purpose by the governing body of the municipality, but  
177 the period of such increase may not exceed 2 years. Such  
178 referendum also may be initiated by submission of a petition to  
179 the governing body of the municipality containing the signatures  
180 of 10 percent of those persons eligible to vote in such  
181 referendum, which signatures were affixed to the petition within  
182 60 days prior to its submission. Such a referendum may be held  
183 only once during the 48-month period preceding the effective  
184 date of the referendum.



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185 Section 6. Subsection (10) of section 212.055, Florida  
186 Statutes, is amended to read:

187 212.055 Discretionary sales surtaxes; legislative intent;  
188 authorization and use of proceeds.—It is the legislative intent  
189 that any authorization for imposition of a discretionary sales  
190 surtax shall be published in the Florida Statutes as a  
191 subsection of this section, irrespective of the duration of the  
192 levy. Each enactment shall specify the types of counties  
193 authorized to levy; the rate or rates which may be imposed; the  
194 maximum length of time the surtax may be imposed, if any; the  
195 procedure which must be followed to secure voter approval, if  
196 required; the purpose for which the proceeds may be expended;  
197 and such other requirements as the Legislature may provide.  
198 Taxable transactions and administrative procedures shall be as  
199 provided in s. 212.054.

200 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,  
201 or reenact a local government discretionary sales surtax under  
202 this section must be held at a general election as defined in s.  
203 97.021. Such a referendum may be held only once during the 48-  
204 month period preceding the effective date of the referendum.

205 Section 7. Paragraph (a) of subsection (4) of section  
206 336.021, Florida Statutes, is amended to read:

207 336.021 County transportation system; levy of ninth-cent  
208 fuel tax on motor fuel and diesel fuel.—

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

213 2. A referendum to adopt, amend, or reenact a tax under





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214 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
215 as defined in s. 97.021. Such a referendum may be held only once  
216 during the 48-month period preceding the effective date of the  
217 referendum.

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

223 Section 8. Paragraph (b) of subsection (1) and paragraph  
224 (b) of subsection (3) of section 336.025, Florida Statutes, are  
225 amended to read:

226 336.025 County transportation system; levy of local option  
227 fuel tax on motor fuel and diesel fuel.—

228 (1)

229 (b) In addition to other taxes allowed by law, there may be  
230 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
231 4-cent, or 5-cent local option fuel tax upon every gallon of  
232 motor fuel sold in a county and taxed under the provisions of  
233 part I of chapter 206. The tax shall be levied by an ordinance  
234 adopted by a majority plus one vote of the membership of the  
235 governing body of the county or by referendum. A referendum to  
236 adopt, amend, or reenact a tax under this subsection must ~~shall~~  
237 be held ~~only~~ at a general election, ~~as defined in s. 97.021.~~  
238 Such a referendum may be held only once during the 48-month  
239 period preceding the effective date of the referendum.

240 1. All impositions and rate changes of the tax shall be  
241 levied before October 1, to be effective January 1 of the  
242 following year. However, levies of the tax which were in effect



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243 on July 1, 2002, and which expire on August 31 of any year may  
244 be reimposed at the current authorized rate provided the tax is  
245 levied before July 1 and is effective September 1 of the year of  
246 expiration.

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

269         3. County and municipal governments shall use moneys  
270 received pursuant to this paragraph for transportation  
271 expenditures needed to meet the requirements of the capital



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

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

285 (b) If no interlocal agreement or resolution is adopted  
286 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
287 municipalities representing more than 50 percent of the county  
288 population may, prior to June 20, adopt uniform resolutions  
289 approving the local option tax, establishing the duration of the  
290 levy and the rate authorized in paragraph (1)(a), and setting  
291 the date for a countywide referendum on whether to levy the tax.  
292 A referendum to adopt, amend, or reenact a tax under this  
293 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
294 defined in s. 97.021. Such a referendum may be held only once  
295 during the 48-month period preceding the effective date of the  
296 referendum. The tax shall be levied and collected countywide on  
297 January 1 following 30 days after voter approval.

298 Section 9. Subsections (1), (2), and (3) of section  
299 1011.73, Florida Statutes, are amended to read:

300 1011.73 District millage elections.—



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301 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district  
302 school board, pursuant to resolution adopted at a regular  
303 meeting, shall direct the county commissioners to call an  
304 election at which the electors within the school districts may  
305 approve an ad valorem tax millage as authorized in s. 9, Art.  
306 VII of the State Constitution. ~~Such election may be held at any~~  
307 ~~time, except that not more than one such election shall be held~~  
308 ~~during any 12-month period.~~ Any millage so authorized shall be  
309 levied for a period not in excess of 2 years or until changed by  
310 another millage election, whichever is the earlier. In the event  
311 any such election is invalidated by a court of competent  
312 jurisdiction, such invalidated election shall be considered not  
313 to have been held.

314 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district  
315 school board, pursuant to resolution adopted at a regular  
316 meeting, shall direct the county commissioners to call an  
317 election at which the electors within the school district may  
318 approve an ad valorem tax millage as authorized under s.  
319 1011.71(9). ~~Such election may be held at any time, except that~~  
320 ~~not more than one such election shall be held during any 12-~~  
321 ~~month period.~~ Any millage so authorized shall be levied for a  
322 period not in excess of 4 years or until changed by another  
323 millage election, whichever is earlier. If any such election is  
324 invalidated by a court of competent jurisdiction, such  
325 invalidated election shall be considered not to have been held.

326 (3) HOLDING ELECTIONS.—All school district millage  
327 elections shall be held and conducted in the manner prescribed  
328 by law for holding general elections, except as provided in this  
329 chapter. A referendum under this part must ~~shall~~ be held ~~only~~ at



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330 a general election, as defined in s. 97.021. Such a referendum  
331 may be held only once during the 48-month period preceding the  
332 effective date of the referendum.

333 Section 10. This act shall take effect July 1, 2023.

334

335 ===== T I T L E A M E N D M E N T =====

336 And the title is amended as follows:

337 Delete everything before the enacting clause  
338 and insert:

339 A bill to be entitled  
340 An act relating to local tax referenda requirements;  
341 amending ss. 125.0104 and 125.0108, F.S.; requiring  
342 that a referendum to reenact an expiring tourist  
343 development tax or tourist impact tax, respectively,  
344 be held at a general election; limiting the occurrence  
345 of such a referendum; amending s. 125.901, F.S.;  
346 requiring that a referendum to approve a millage rate  
347 increase for a children's services independent special  
348 district property tax be held at a general election;  
349 limiting the occurrence of such a referendum; amending  
350 ss. 200.091 and 200.101, F.S.; limiting the occurrence  
351 of a referendum to approve a county or municipal ad  
352 valorem tax millage increase, respectively; amending  
353 s. 212.055, F.S.; requiring that a referendum to  
354 reenact a local government discretionary sales surtax  
355 be held at a general election; limiting the occurrence  
356 of such a referendum; amending ss. 336.021 and  
357 336.025, F.S.; requiring that a referendum to adopt,  
358 amend, or reenact a ninth-cent fuel tax or local



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359 option fuel taxes, respectively, be held at a general  
360 election; limiting the occurrence of such a  
361 referendum; amending s. 1011.73, F.S.; deleting  
362 provisions that authorize school district millage  
363 elections to be held at any time; making a technical  
364 change; revising a limitation on the occurrence of a  
365 referendum; providing an effective date.