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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/18/2023	.	
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The Committee on Finance and Tax (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 occurring within the 48-  
12 month period immediately preceding the effective date of the  
13 reenacted tax, and the referendum may appear on the ballot only  
14 once within the 48-month period.

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

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

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

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

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

39 (1) Each county may by ordinance create an independent



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40 special district, as defined in ss. 189.012 and 200.001(8)(e),  
41 to provide funding for children's services throughout the county  
42 in accordance with this section. The boundaries of such district  
43 shall be coterminous with the boundaries of the county. The  
44 county governing body shall obtain approval at a general  
45 election, as defined in s. 97.021, by a majority vote of those  
46 electors voting on the question, to annually levy ad valorem  
47 taxes which shall not exceed the maximum millage rate authorized  
48 by this section. Any district created pursuant to the provisions  
49 of this subsection shall be required to levy and fix millage  
50 subject to the provisions of s. 200.065. Once such millage is  
51 approved by the electorate, the district shall not be required  
52 to seek approval of the electorate in future years to levy the  
53 previously approved millage. However, a referendum to increase  
54 the millage rate previously approved by the electors must be  
55 held at a general election, and the referendum may be held only  
56 once during the 48-month period preceding the effective date of  
57 the increased millage.

58 (a) The governing body of the district shall be a council  
59 on children's services, which may also be known as a juvenile  
60 welfare board or similar name as established in the ordinance by  
61 the county governing body. Such council shall consist of 10  
62 members, including the superintendent of schools; a local school  
63 board member; the district administrator from the appropriate  
64 district of the Department of Children and Families, or his or  
65 her designee who is a member of the Senior Management Service or  
66 of the Selected Exempt Service; one member of the county  
67 governing body; and the judge assigned to juvenile cases who  
68 shall sit as a voting member of the board, except that said



69 judge shall not vote or participate in the setting of ad valorem  
70 taxes under this section. If there is more than one judge  
71 assigned to juvenile cases in a county, the chief judge shall  
72 designate one of said juvenile judges to serve on the board. The  
73 remaining five members shall be appointed by the Governor, and  
74 shall, to the extent possible, represent the demographic  
75 diversity of the population of the county. After soliciting  
76 recommendations from the public, the county governing body shall  
77 submit to the Governor the names of at least three persons for  
78 each vacancy occurring among the five members appointed by the  
79 Governor, and the Governor shall appoint members to the council  
80 from the candidates nominated by the county governing body. The  
81 Governor shall make a selection within a 45-day period or  
82 request a new list of candidates. All members appointed by the  
83 Governor shall have been residents of the county for the  
84 previous 24-month period. Such members shall be appointed for 4-  
85 year terms, except that the length of the terms of the initial  
86 appointees shall be adjusted to stagger the terms. The Governor  
87 may remove a member for cause or upon the written petition of  
88 the county governing body. If any of the members of the council  
89 required to be appointed by the Governor under the provisions of  
90 this subsection shall resign, die, or be removed from office,  
91 the vacancy thereby created shall, as soon as practicable, be  
92 filled by appointment by the Governor, using the same method as  
93 the original appointment, and such appointment to fill a vacancy  
94 shall be for the unexpired term of the person who resigns, dies,  
95 or is removed from office.

96 (b) However, any county as defined in s. 125.011(1) may  
97 instead have a governing body consisting of 33 members,



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



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

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

154 Section 4. Subsection (10) of section 212.055, Florida  
155 Statutes, is amended to read:



156           212.055 Discretionary sales surtaxes; legislative intent;  
157 authorization and use of proceeds.—It is the legislative intent  
158 that any authorization for imposition of a discretionary sales  
159 surtax shall be published in the Florida Statutes as a  
160 subsection of this section, irrespective of the duration of the  
161 levy. Each enactment shall specify the types of counties  
162 authorized to levy; the rate or rates which may be imposed; the  
163 maximum length of time the surtax may be imposed, if any; the  
164 procedure which must be followed to secure voter approval, if  
165 required; the purpose for which the proceeds may be expended;  
166 and such other requirements as the Legislature may provide.  
167 Taxable transactions and administrative procedures shall be as  
168 provided in s. 212.054.

169           (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,  
170 or reenact a local government discretionary sales surtax under  
171 this section must be held at a general election as defined in s.  
172 97.021. A referendum to reenact an expiring surtax must be held  
173 at a general election occurring within the 48-month period  
174 immediately preceding the effective date of the reenacted  
175 surtax. Such a referendum may appear on the ballot only once  
176 within the 48-month period.

177           Section 5. Paragraph (a) of subsection (4) of section  
178 336.021, Florida Statutes, is amended to read:

179           336.021 County transportation system; levy of ninth-cent  
180 fuel tax on motor fuel and diesel fuel.—

181           (4) (a) 1. A certified copy of the ordinance proposing to  
182 levy the tax pursuant to referendum shall be furnished by the  
183 county to the department within 10 days after approval of such  
184 ordinance.



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185           2. A referendum to adopt, amend, or reenact a tax under  
186 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
187 as defined in s. 97.021. A referendum to reenact an expiring tax  
188 must be held at a general election occurring within the 48-month  
189 period immediately preceding the effective date of the reenacted  
190 tax, and the referendum may appear on the ballot only once  
191 within the 48-month period.

192           3. The county levying the tax pursuant to referendum shall  
193 notify the department within 10 days after the passage of the  
194 referendum of such passage and of the time period during which  
195 the tax will be levied. The failure to furnish the certified  
196 copy will not invalidate the passage of the ordinance.

197           Section 6. Paragraph (b) of subsection (1) and paragraph  
198 (b) of subsection (3) of section 336.025, Florida Statutes, are  
199 amended to read:

200           336.025 County transportation system; levy of local option  
201 fuel tax on motor fuel and diesel fuel.—

202           (1)

203           (b) In addition to other taxes allowed by law, there may be  
204 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,  
205 4-cent, or 5-cent local option fuel tax upon every gallon of  
206 motor fuel sold in a county and taxed under the provisions of  
207 part I of chapter 206. The tax shall be levied by an ordinance  
208 adopted by a majority plus one vote of the membership of the  
209 governing body of the county or by referendum. A referendum to  
210 adopt, amend, or reenact a tax under this subsection must ~~shall~~  
211 be held ~~only~~ at a general election, as defined in s. 97.021. A  
212 referendum to reenact an expiring tax must be held at a general  
213 election occurring within the 48-month period immediately





214 preceding the effective date of the reenacted tax, and the  
215 referendum may appear on the ballot only once within the 48-  
216 month period.

217       1. All impositions and rate changes of the tax shall be  
218 levied before October 1, to be effective January 1 of the  
219 following year. However, levies of the tax which were in effect  
220 on July 1, 2002, and which expire on August 31 of any year may  
221 be reimposed at the current authorized rate provided the tax is  
222 levied before July 1 and is effective September 1 of the year of  
223 expiration.

224       2. The county may, prior to levy of the tax, establish by  
225 interlocal agreement with one or more municipalities located  
226 therein, representing a majority of the population of the  
227 incorporated area within the county, a distribution formula for  
228 dividing the entire proceeds of the tax among county government  
229 and all eligible municipalities within the county. If no  
230 interlocal agreement is adopted before the effective date of the  
231 tax, tax revenues shall be distributed pursuant to the  
232 provisions of subsection (4). If no interlocal agreement exists,  
233 a new interlocal agreement may be established prior to June 1 of  
234 any year pursuant to this subparagraph. However, any interlocal  
235 agreement agreed to under this subparagraph after the initial  
236 levy of the tax or change in the tax rate authorized in this  
237 section shall under no circumstances materially or adversely  
238 affect the rights of holders of outstanding bonds which are  
239 backed by taxes authorized by this paragraph, and the amounts  
240 distributed to the county government and each municipality shall  
241 not be reduced below the amount necessary for the payment of  
242 principal and interest and reserves for principal and interest



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243 as required under the covenants of any bond resolution  
244 outstanding on the date of establishment of the new interlocal  
245 agreement.

246 3. County and municipal governments shall use moneys  
247 received pursuant to this paragraph for transportation  
248 expenditures needed to meet the requirements of the capital  
249 improvements element of an adopted comprehensive plan or for  
250 expenditures needed to meet immediate local transportation  
251 problems and for other transportation-related expenditures that  
252 are critical for building comprehensive roadway networks by  
253 local governments. For purposes of this paragraph, expenditures  
254 for the construction of new roads, the reconstruction or  
255 resurfacing of existing paved roads, or the paving of existing  
256 graded roads shall be deemed to increase capacity and such  
257 projects shall be included in the capital improvements element  
258 of an adopted comprehensive plan. Expenditures for purposes of  
259 this paragraph shall not include routine maintenance of roads.

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

262 (b) If no interlocal agreement or resolution is adopted  
263 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
264 municipalities representing more than 50 percent of the county  
265 population may, prior to June 20, adopt uniform resolutions  
266 approving the local option tax, establishing the duration of the  
267 levy and the rate authorized in paragraph (1)(a), and setting  
268 the date for a countywide referendum on whether to levy the tax.  
269 A referendum to adopt, amend, or reenact a tax under this  
270 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
271 defined in s. 97.021. A referendum to reenact an expiring tax



272 must be held at a general election occurring within the 48-month  
273 period immediately preceding the effective date of the reenacted  
274 surtax, and the referendum may appear on the ballot only once  
275 within the 48-month period. The tax shall be levied and  
276 collected countywide on January 1 following 30 days after voter  
277 approval.

278 Section 7. This act shall take effect July 1, 2023.

279

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

281 And the title is amended as follows:

282 Delete everything before the enacting clause  
283 and insert:

284 A bill to be entitled  
285 An act relating to local tax referenda requirements;  
286 amending ss. 125.0104 and 125.0108, F.S.; requiring  
287 that a referendum to reenact an expiring tourist  
288 development tax or tourist impact tax, respectively,  
289 be held at a general election; limiting the occurrence  
290 of such a referendum; amending s. 125.901, F.S.;  
291 requiring that a referendum to approve a millage rate  
292 increase for a children's services independent special  
293 district property tax be held at a general election;  
294 limiting the occurrence of such a referendum; amending  
295 s. 212.055, F.S.; requiring that a referendum to  
296 reenact a local government discretionary sales surtax  
297 be held at a general election; limiting the occurrence  
298 of a referendum to adopt, amend, or reenact such a  
299 surtax; amending ss. 336.021 and 336.025, F.S.;  
300 requiring that a referendum to adopt, amend, or



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301 reenact a ninth-cent fuel tax or local option fuel  
302 taxes, respectively, be held at a general election;  
303 limiting the occurrence of a referendum to reenact  
304 such a tax; providing an effective date.