

By Senator Ingoglia

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1 A bill to be entitled
2 An act relating to local tax referenda requirements;
3 amending ss. 125.0104 and 125.0108, F.S.; requiring a
4 referendum to reenact an expiring tourist development
5 tax or tourist impact tax, respectively, to be held at
6 the general election immediately preceding the
7 expiration date of the tax; amending s. 125.901, F.S.;
8 requiring a referendum to approve a millage rate
9 increase for a children's services independent special
10 district property tax to be held at the general
11 election immediately preceding the effective date of
12 the increase; amending ss. 200.091 and 200.101, F.S.;
13 requiring a referendum to approve a county or
14 municipal ad valorem tax millage increase,
15 respectively, to be held at the general election
16 immediately preceding the effective date of the
17 increase; amending s. 212.055, F.S.; requiring a
18 referendum to reenact an expiring local government
19 discretionary sales surtax to be held at the general
20 election immediately preceding the expiration date of
21 the surtax; amending ss. 336.021 and 336.025, F.S.;
22 requiring a referendum to reenact an expiring ninth-
23 cent fuel tax or expiring local option fuel taxes,
24 respectively, to be held at the general election
25 immediately preceding the expiration date of the tax;
26 amending s. 1011.73, F.S.; deleting provisions that
27 authorize school district millage elections to be held
28 at any time and specify a limit on such elections;
29 requiring such elections to be held at the general

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election immediately preceding the effective date of
the millage; providing an effective date.

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

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
tax must be held at the general election immediately preceding
the expiration date of the tax.

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

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

(5) The tourist impact tax authorized by this section shall
take effect only upon express approval by a majority vote of
those qualified electors in the area or areas of critical state
concern in the county seeking to levy such tax, voting in a
referendum to be held in conjunction with a general election, as
defined in s. 97.021. However, if the area or areas of critical
state concern are greater than 50 percent of the land area of
the county and the tax is to be imposed throughout the entire
county, the tax shall take effect only upon express approval of
a majority of the qualified electors of the county voting in
such a referendum. A referendum to reenact an expiring tourist
impact tax must be held at the general election immediately

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59 preceding the expiration date of the tax.

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. However, a referendum to approve a
80 millage rate increase under s. 200.065 must be held at the
81 general election immediately preceding the effective date of the
82 increase.

83 (a) The governing body of the district shall be a council
84 on children's services, which may also be known as a juvenile
85 welfare board or similar name as established in the ordinance by
86 the county governing body. Such council shall consist of 10
87 members, including the superintendent of schools; a local school

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

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117 filled by appointment by the Governor, using the same method as
118 the original appointment, and such appointment to fill a vacancy
119 shall be for the unexpired term of the person who resigns, dies,
120 or is removed from office.

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

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

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

179 Section 4. Section 200.091, Florida Statutes, is amended to
180 read:

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

196 Section 5. Section 200.101, Florida Statutes, is amended to
197 read:

198 200.101 Referendum for millage in excess of limits.—The
199 qualified electors of a municipality may, by majority vote ~~at a~~
200 ~~general election, as defined in s. 97.021,~~ increase millage
201 above those limits imposed by s. 200.081 in a referendum called
202 for such purpose by the governing body of the municipality and
203 held at the general election, as defined in s. 97.021,

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204 immediately preceding the effective date of the increase, but
205 the period of such increase may not exceed 2 years. Such
206 referendum also may be initiated by submission of a petition to
207 the governing body of the municipality containing the signatures
208 of 10 percent of those persons eligible to vote in such
209 referendum, which signatures were affixed to the petition within
210 60 days prior to its submission.

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

213 212.055 Discretionary sales surtaxes; legislative intent;
214 authorization and use of proceeds.—It is the legislative intent
215 that any authorization for imposition of a discretionary sales
216 surtax shall be published in the Florida Statutes as a
217 subsection of this section, irrespective of the duration of the
218 levy. Each enactment shall specify the types of counties
219 authorized to levy; the rate or rates which may be imposed; the
220 maximum length of time the surtax may be imposed, if any; the
221 procedure which must be followed to secure voter approval, if
222 required; the purpose for which the proceeds may be expended;
223 and such other requirements as the Legislature may provide.
224 Taxable transactions and administrative procedures shall be as
225 provided in s. 212.054.

226 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a
227 local government discretionary sales surtax under this section
228 must be held at a general election as defined in s. 97.021. A
229 referendum to reenact an expiring local government discretionary
230 sales surtax under this section must be held at the general
231 election immediately preceding the expiration date of the
232 surtax.

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233 Section 7. Paragraph (a) of subsection (4) of section
234 336.021, Florida Statutes, is amended to read:

235 336.021 County transportation system; levy of ninth-cent
236 fuel tax on motor fuel and diesel fuel.—

237 (4) (a) 1. A certified copy of the ordinance proposing to
238 levy the tax pursuant to referendum shall be furnished by the
239 county to the department within 10 days after approval of such
240 ordinance.

241 2. A referendum under this subsection shall be held only at
242 a general election, as defined in s. 97.021. A referendum to
243 reenact an expiring tax must be held at the general election
244 immediately preceding the expiration date of the tax.

245 3. The county levying the tax pursuant to referendum shall
246 notify the department within 10 days after the passage of the
247 referendum of such passage and of the time period during which
248 the tax will be levied. The failure to furnish the certified
249 copy will not invalidate the passage of the ordinance.

250 Section 8. Paragraph (b) of subsection (1) and paragraph
251 (b) of subsection (3) of section 336.025, Florida Statutes, are
252 amended to read:

253 336.025 County transportation system; levy of local option
254 fuel tax on motor fuel and diesel fuel.—

255 (1)

256 (b) In addition to other taxes allowed by law, there may be
257 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
258 4-cent, or 5-cent local option fuel tax upon every gallon of
259 motor fuel sold in a county and taxed under the provisions of
260 part I of chapter 206. The tax shall be levied by an ordinance
261 adopted by a majority plus one vote of the membership of the

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262 governing body of the county or by referendum. A referendum
263 under this subsection shall be held only at a general election,
264 as defined in s. 97.021. A referendum to reenact an expiring tax
265 must be held at the general election immediately preceding the
266 expiration date of the tax.

267 1. All impositions and rate changes of the tax shall be
268 levied before October 1, to be effective January 1 of the
269 following year. However, levies of the tax which were in effect
270 on July 1, 2002, and which expire on August 31 of any year may
271 be reimposed at the current authorized rate provided the tax is
272 levied before July 1 and is effective September 1 of the year of
273 expiration.

274 2. The county may, prior to levy of the tax, establish by
275 interlocal agreement with one or more municipalities located
276 therein, representing a majority of the population of the
277 incorporated area within the county, a distribution formula for
278 dividing the entire proceeds of the tax among county government
279 and all eligible municipalities within the county. If no
280 interlocal agreement is adopted before the effective date of the
281 tax, tax revenues shall be distributed pursuant to the
282 provisions of subsection (4). If no interlocal agreement exists,
283 a new interlocal agreement may be established prior to June 1 of
284 any year pursuant to this subparagraph. However, any interlocal
285 agreement agreed to under this subparagraph after the initial
286 levy of the tax or change in the tax rate authorized in this
287 section shall under no circumstances materially or adversely
288 affect the rights of holders of outstanding bonds which are
289 backed by taxes authorized by this paragraph, and the amounts
290 distributed to the county government and each municipality shall

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291 not be reduced below the amount necessary for the payment of
292 principal and interest and reserves for principal and interest
293 as required under the covenants of any bond resolution
294 outstanding on the date of establishment of the new interlocal
295 agreement.

296 3. County and municipal governments shall use moneys
297 received pursuant to this paragraph for transportation
298 expenditures needed to meet the requirements of the capital
299 improvements element of an adopted comprehensive plan or for
300 expenditures needed to meet immediate local transportation
301 problems and for other transportation-related expenditures that
302 are critical for building comprehensive roadway networks by
303 local governments. For purposes of this paragraph, expenditures
304 for the construction of new roads, the reconstruction or
305 resurfacing of existing paved roads, or the paving of existing
306 graded roads shall be deemed to increase capacity and such
307 projects shall be included in the capital improvements element
308 of an adopted comprehensive plan. Expenditures for purposes of
309 this paragraph shall not include routine maintenance of roads.

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

312 (b) If no interlocal agreement or resolution is adopted
313 pursuant to subparagraph (a)1. or subparagraph (a)2.,
314 municipalities representing more than 50 percent of the county
315 population may, prior to June 20, adopt uniform resolutions
316 approving the local option tax, establishing the duration of the
317 levy and the rate authorized in paragraph (1)(a), and setting
318 the date for a countywide referendum on whether to levy the tax.
319 A referendum under this subsection shall be held only at a

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320 general election, as defined in s. 97.021. A referendum to
321 reenact an expiring tax must be held at the general election
322 immediately preceding the expiration date of the tax. The tax
323 shall be levied and collected countywide on January 1 following
324 30 days after voter approval.

325 Section 9. Subsections (1), (2), and (3) of section
326 1011.73, Florida Statutes, are amended to read:

327 1011.73 District millage elections.—

328 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district
329 school board, pursuant to resolution adopted at a regular
330 meeting, shall direct the county commissioners to call an
331 election at which the electors within the school districts may
332 approve an ad valorem tax millage as authorized in s. 9, Art.
333 VII of the State Constitution. ~~Such election may be held at any~~
334 ~~time, except that not more than one such election shall be held~~
335 ~~during any 12-month period.~~ Any millage so authorized shall be
336 levied for a period not in excess of 2 years or until changed by
337 another millage election, whichever is the earlier. In the event
338 any such election is invalidated by a court of competent
339 jurisdiction, such invalidated election shall be considered not
340 to have been held.

341 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district
342 school board, pursuant to resolution adopted at a regular
343 meeting, shall direct the county commissioners to call an
344 election at which the electors within the school district may
345 approve an ad valorem tax millage as authorized under s.
346 1011.71(9). ~~Such election may be held at any time, except that~~
347 ~~not more than one such election shall be held during any 12-~~
348 ~~month period.~~ Any millage so authorized shall be levied for a

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349 period not in excess of 4 years or until changed by another
350 millage election, whichever is earlier. If any such election is
351 invalidated by a court of competent jurisdiction, such
352 invalidated election shall be considered not to have been held.

353 (3) HOLDING ELECTIONS.—All school district millage
354 elections shall be held and conducted in the manner prescribed
355 by law for holding general elections, except as provided in this
356 chapter. A referendum under this part shall be held only at the
357 a general election, as defined in s. 97.021, immediately
358 preceding the effective date of the millage.

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