

By the Committees on Finance and Tax; and Community Affairs; and
Senator Ingoglia

593-03937-23

2023698c2

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
4 that a referendum to reenact an expiring tourist
5 development tax or tourist impact tax, respectively,
6 be held at a general election; limiting the occurrence
7 of such a referendum; amending s. 125.901, F.S.;
8 requiring that a referendum to approve a millage rate
9 increase for a children's services independent special
10 district property tax be held at a general election;
11 limiting the occurrence of such a referendum; amending
12 s. 212.055, F.S.; requiring that a referendum to
13 reenact a local government discretionary sales surtax
14 be held at a general election; limiting the occurrence
15 of such a referendum; amending ss. 336.021 and
16 336.025, F.S.; requiring that a referendum to adopt,
17 amend, or reenact a ninth-cent fuel tax or local
18 option fuel taxes, respectively, be held at a general
19 election; limiting the occurrence of a referendum to
20 reenact such a tax; providing an effective date.

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

23
24 Section 1. Paragraph (e) is added to subsection (6) of
25 section 125.0104, Florida Statutes, to read:

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

28 (6) REFERENDUM.—

29 (e) A referendum to reenact an expiring tourist development

593-03937-23

2023698c2

30 tax must be held at a general election occurring within the 48-
31 month period immediately preceding the effective date of the
32 reenacted tax, and the referendum may appear on the ballot only
33 once within the 48-month period.

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

36 125.0108 Areas of critical state concern; tourist impact
37 tax.—

38 (5) The tourist impact tax authorized by this section shall
39 take effect only upon express approval by a majority vote of
40 those qualified electors in the area or areas of critical state
41 concern in the county seeking to levy such tax, voting in a
42 referendum to be held in conjunction with a general election, as
43 defined in s. 97.021. However, if the area or areas of critical
44 state concern are greater than 50 percent of the land area of
45 the county and the tax is to be imposed throughout the entire
46 county, the tax shall take effect only upon express approval of
47 a majority of the qualified electors of the county voting in
48 such a referendum. A referendum to reenact an expiring tourist
49 impact tax must be held at a general election occurring within
50 the 48-month period immediately preceding the effective date of
51 the reenacted tax, and the referendum may appear on the ballot
52 only once within the 48-month period.

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

55 125.901 Children's services; independent special district;
56 council; powers, duties, and functions; public records
57 exemption.—

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

593-03937-23

2023698c2

59 special district, as defined in ss. 189.012 and 200.001(8)(e),
60 to provide funding for children's services throughout the county
61 in accordance with this section. The boundaries of such district
62 shall be coterminous with the boundaries of the county. The
63 county governing body shall obtain approval at a general
64 election, as defined in s. 97.021, by a majority vote of those
65 electors voting on the question, to annually levy ad valorem
66 taxes which shall not exceed the maximum millage rate authorized
67 by this section. Any district created pursuant to the provisions
68 of this subsection shall be required to levy and fix millage
69 subject to the provisions of s. 200.065. Once such millage is
70 approved by the electorate, the district shall not be required
71 to seek approval of the electorate in future years to levy the
72 previously approved millage. However, a referendum to increase
73 the millage rate previously approved by the electors must be
74 held at a general election, and the referendum may be held only
75 once during the 48-month period preceding the effective date of
76 the increased millage.

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

593-03937-23

2023698c2

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

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

593-03937-23

2023698c2

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

593-03937-23

2023698c2

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

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

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

593-03937-23

2023698c2

175 212.055 Discretionary sales surtaxes; legislative intent;
 176 authorization and use of proceeds.—It is the legislative intent
 177 that any authorization for imposition of a discretionary sales
 178 surtax shall be published in the Florida Statutes as a
 179 subsection of this section, irrespective of the duration of the
 180 levy. Each enactment shall specify the types of counties
 181 authorized to levy; the rate or rates which may be imposed; the
 182 maximum length of time the surtax may be imposed, if any; the
 183 procedure which must be followed to secure voter approval, if
 184 required; the purpose for which the proceeds may be expended;
 185 and such other requirements as the Legislature may provide.
 186 Taxable transactions and administrative procedures shall be as
 187 provided in s. 212.054.

188 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or~~ amend,
 189 or reenact a local government discretionary sales surtax under
 190 this section must be held at a general election as defined in s.
 191 97.021. A referendum to reenact an expiring surtax must be held
 192 at a general election occurring within the 48-month period
 193 immediately preceding the effective date of the reenacted
 194 surtax. Such a referendum may appear on the ballot only once
 195 within the 48-month period.

196 Section 5. Paragraph (a) of subsection (4) of section
 197 336.021, Florida Statutes, is amended to read:

198 336.021 County transportation system; levy of ninth-cent
 199 fuel tax on motor fuel and diesel fuel.—

200 (4) (a)1. A certified copy of the ordinance proposing to
 201 levy the tax pursuant to referendum shall be furnished by the
 202 county to the department within 10 days after approval of such
 203 ordinance.

593-03937-23

2023698c2

204 2. A referendum to adopt, amend, or reenact a tax under
205 this subsection must ~~shall~~ be held ~~only~~ at a general election,
206 as defined in s. 97.021. A referendum to reenact an expiring tax
207 must be held at a general election occurring within the 48-month
208 period immediately preceding the effective date of the reenacted
209 tax, and the referendum may appear on the ballot only once
210 within the 48-month period.

211 3. The county levying the tax pursuant to referendum shall
212 notify the department within 10 days after the passage of the
213 referendum of such passage and of the time period during which
214 the tax will be levied. The failure to furnish the certified
215 copy will not invalidate the passage of the ordinance.

216 Section 6. Paragraph (b) of subsection (1) and paragraph
217 (b) of subsection (3) of section 336.025, Florida Statutes, are
218 amended to read:

219 336.025 County transportation system; levy of local option
220 fuel tax on motor fuel and diesel fuel.-

221 (1)

222 (b) In addition to other taxes allowed by law, there may be
223 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
224 4-cent, or 5-cent local option fuel tax upon every gallon of
225 motor fuel sold in a county and taxed under the provisions of
226 part I of chapter 206. The tax shall be levied by an ordinance
227 adopted by a majority plus one vote of the membership of the
228 governing body of the county or by referendum. A referendum to
229 adopt, amend, or reenact a tax under this subsection must ~~shall~~
230 be held ~~only~~ at a general election,
231 as defined in s. 97.021. A
232 referendum to reenact an expiring tax must be held at a general
election occurring within the 48-month period immediately

593-03937-23

2023698c2

233 preceding the effective date of the reenacted tax, and the
234 referendum may appear on the ballot only once within the 48-
235 month period.

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

593-03937-23

2023698c2

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 to adopt, amend, or reenact a tax under this
289 subsection must ~~shall~~ be held ~~only~~ at a general election, as
290 defined in s. 97.021. A referendum to reenact an expiring tax

593-03937-23

2023698c2

291 must be held at a general election occurring within the 48-month
292 period immediately preceding the effective date of the reenacted
293 surtax, and the referendum may appear on the ballot only once
294 within the 48-month period. The tax shall be levied and
295 collected countywide on January 1 following 30 days after voter
296 approval.

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