

By Senator Brodeur

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1 A bill to be entitled
2 An act relating to the local government infrastructure
3 surtax; amending s. 212.055, F.S.; providing that
4 proceeds of the surtax may be used to maintain
5 infrastructure; providing that surtax proceeds and any
6 interest may be used for the operational expenses of
7 infrastructure; revising the definition of the term
8 "infrastructure"; providing an effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Paragraph (d) of subsection (2) of section
13 212.055, Florida Statutes, is amended to read:

14 212.055 Discretionary sales surtaxes; legislative intent;
15 authorization and use of proceeds.—It is the legislative intent
16 that any authorization for imposition of a discretionary sales
17 surtax shall be published in the Florida Statutes as a
18 subsection of this section, irrespective of the duration of the
19 levy. Each enactment shall specify the types of counties
20 authorized to levy; the rate or rates which may be imposed; the
21 maximum length of time the surtax may be imposed, if any; the
22 procedure which must be followed to secure voter approval, if
23 required; the purpose for which the proceeds may be expended;
24 and such other requirements as the Legislature may provide.
25 Taxable transactions and administrative procedures shall be as
26 provided in s. 212.054.

27 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

28 (d) The proceeds of the surtax authorized by this
29 subsection and any accrued interest shall be expended by the

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30 school district, within the county and municipalities within the
31 county, or, in the case of a negotiated joint county agreement,
32 within another county, to finance, plan, ~~and~~ construct, and
33 maintain infrastructure; to acquire any interest in land for
34 public recreation, conservation, or protection of natural
35 resources or to prevent or satisfy private property rights
36 claims resulting from limitations imposed by the designation of
37 an area of critical state concern; to provide loans, grants, or
38 rebates to residential or commercial property owners who make
39 energy efficiency improvements to their residential or
40 commercial property, if a local government ordinance authorizing
41 such use is approved by referendum; or to finance the closure of
42 county-owned or municipally owned solid waste landfills that
43 have been closed or are required to be closed by order of the
44 Department of Environmental Protection. Any use of the proceeds
45 or interest for purposes of landfill closure before July 1,
46 1993, is ratified. The proceeds and any interest may ~~not~~ be used
47 for the operational expenses of infrastructure, ~~except that a~~
48 ~~county that has a population of fewer than 75,000 and that is~~
49 ~~required to close a landfill may use the proceeds or interest~~
50 ~~for long-term maintenance costs associated with landfill~~
51 ~~closure~~. Counties, as defined in s. 125.011, and charter
52 counties may, in addition, use the proceeds or interest to
53 retire or service indebtedness incurred for bonds issued before
54 July 1, 1987, for infrastructure purposes, and for bonds
55 subsequently issued to refund such bonds. Any use of the
56 proceeds or interest for purposes of retiring or servicing
57 indebtedness incurred for refunding bonds before July 1, 1999,
58 is ratified.

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59 1. For the purposes of this paragraph, the term
60 "infrastructure" means:

61 a. Any fixed capital expenditure or fixed capital outlay
62 associated with the construction, reconstruction, ~~or~~
63 improvement, or maintenance of public facilities that have a
64 life expectancy of 5 or more years, any related land
65 acquisition, land improvement, design, and engineering costs,
66 and all other professional and related costs required to bring
67 the public facilities into service. For purposes of this sub-
68 subparagraph, the term "public facilities" means facilities as
69 defined in s. 163.3164(39), s. 163.3221(13), or s. 189.012(5),
70 and includes facilities that are necessary to carry out
71 governmental purposes, including, but not limited to, fire
72 stations, general governmental office buildings, and animal
73 shelters, regardless of whether the facilities are owned by the
74 local taxing authority or another governmental entity.

75 b. A fire department vehicle, an emergency medical service
76 vehicle, a sheriff's office vehicle, a police department
77 vehicle, or any other vehicle, and the equipment necessary to
78 outfit the vehicle for its official use or equipment that has a
79 life expectancy of at least 5 years.

80 c. Any expenditure for the construction, lease, or
81 maintenance of, or provision of utilities or security for,
82 facilities, as defined in s. 29.008.

83 d. Any fixed capital expenditure or fixed capital outlay
84 associated with the improvement of private facilities that have
85 a life expectancy of 5 or more years and that the owner agrees
86 to make available for use on a temporary basis as needed by a
87 local government as a public emergency shelter or a staging area

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88 for emergency response equipment during an emergency officially
89 declared by the state or by the local government under s.
90 252.38. Such improvements are limited to those necessary to
91 comply with current standards for public emergency evacuation
92 shelters. The owner must enter into a written contract with the
93 local government providing the improvement funding to make the
94 private facility available to the public for purposes of
95 emergency shelter at no cost to the local government for a
96 minimum of 10 years after completion of the improvement, with
97 the provision that the obligation will transfer to any
98 subsequent owner until the end of the minimum period.

99 e. Any land acquisition expenditure for a residential
100 housing project in which at least 30 percent of the units are
101 affordable to individuals or families whose total annual
102 household income does not exceed 120 percent of the area median
103 income adjusted for household size, if the land is owned by a
104 local government or by a special district that enters into a
105 written agreement with the local government to provide such
106 housing. The local government or special district may enter into
107 a ground lease with a public or private person or entity for
108 nominal or other consideration for the construction of the
109 residential housing project on land acquired pursuant to this
110 sub-subparagraph.

111 f. Instructional technology used solely in a school
112 district's classrooms. As used in this sub-subparagraph, the
113 term "instructional technology" means an interactive device that
114 assists a teacher in instructing a class or a group of students
115 and includes the necessary hardware and software to operate the
116 interactive device. The term also includes support systems in

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117 which an interactive device may mount and is not required to be
118 affixed to the facilities.

119 2. For the purposes of this paragraph, the term "energy
120 efficiency improvement" means any energy conservation and
121 efficiency improvement that reduces consumption through
122 conservation or a more efficient use of electricity, natural
123 gas, propane, or other forms of energy on the property,
124 including, but not limited to, air sealing; installation of
125 insulation; installation of energy-efficient heating, cooling,
126 or ventilation systems; installation of solar panels; building
127 modifications to increase the use of daylight or shade;
128 replacement of windows; installation of energy controls or
129 energy recovery systems; installation of electric vehicle
130 charging equipment; installation of systems for natural gas fuel
131 as defined in s. 206.9951; and installation of efficient
132 lighting equipment.

133 3. Notwithstanding any other provision of this subsection,
134 a local government infrastructure surtax imposed or extended
135 after July 1, 1998, may allocate up to 15 percent of the surtax
136 proceeds for deposit into a trust fund within the county's
137 accounts created for the purpose of funding economic development
138 projects having a general public purpose of improving local
139 economies, including the funding of operational costs and
140 incentives related to economic development. The ballot statement
141 must indicate the intention to make an allocation under the
142 authority of this subparagraph.

143 Section 2. This act shall take effect upon becoming a law.