

PROPOSED COMMITTEE SUBSTITUTE FOR COMMITTEE PURPOSES

Bill No. CS/HB 365

COMMITTEE ACTION

ADOPTED (Y/N)
ADOPTED AS AMENDED (Y/N)
ADOPTED W/O OBJECTION (Y/N)
FAILED TO ADOPT (Y/N)
WITHDRAWN (Y/N)
OTHER

1 **Committee hearing bill:** Military & Local Affairs Policy

2 Committee

3 The Military & Local Affair Policy Committee offered the
4 following:

5
6 **Proposed Committee Substitute**

7 Remove the entire bill and insert:

8
9 A bill to be entitled

10 An act relating to discretionary sales surtaxes; amending s.
11 212.055, F.S.; authorizing certain counties to levy by ordinance
12 a discretionary sales surtax for emergency fire rescue services
13 and facilities under certain circumstances; providing for the
14 designation of a Interlocal Agreement Facilitator; requiring a
15 referendum; providing for distribution of surtax proceeds;
16 authorizing an administrative fee; providing for interlocal
17 agreements; providing agreement requirements; requiring a
18 reduction in the budget for ad valorem tax levies and non-ad
19 valorem assessments for emergency fire rescue service by the
20 amount of the estimated surtax; requiring any surplus surtax
21 revenues to be used to further reduce ad valorem taxes;
22 prohibiting entities not entering into an interlocal agreement
23 from receiving a portion of surtax proceeds; providing a

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24 limitation of surtax reimbursement under specific circumstances;
25 providing for initiation of surtax collections; providing an
26 effective date.

27
28 Section 1. Subsection (8) is added to section 212.055,
29 Florida Statutes, to read:

30 212.055 Discretionary sales surtaxes; legislative intent;
31 authorization and use of proceeds.--It is the legislative intent
32 that any authorization for imposition of a discretionary sales
33 surtax shall be published in the Florida Statutes as a
34 subsection of this section, irrespective of the duration of the
35 levy. Each enactment shall specify the types of counties
36 authorized to levy; the rate or rates which may be imposed; the
37 maximum length of time the surtax may be imposed, if any; the
38 procedure which must be followed to secure voter approval, if
39 required; the purpose for which the proceeds may be expended;
40 and such other requirements as the Legislature may provide.
41 Taxable transactions and administrative procedures shall be as
42 provided in s. 212.054.

43 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.--

44 (a) The governing authority of a county may, by ordinance,
45 levy a discretionary sales surtax of up to 1 percent for
46 emergency fire rescue services and facilities as provided in
47 this subsection. As used in this subsection, the term "emergency
48 fire rescue services" include, but are not limited to, the
49 preventing and extinguishing fires; protecting and saving life
50 and property from fires or natural or intentional acts or
51 disasters; enforcing municipal, county, or state fire prevention
52 codes and laws pertaining to the prevention and control of
53 fires; and providing prehospital emergency medical treatment.

54 (b) If a surtax is levied under this subsection, the
55 governing authority of the county shall designate an Interlocal

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56 Agreement Facilitator for emergency fire rescue services within
57 the county.

58 (c) Upon the adoption of the ordinance, the levy of the
59 surtax must be placed on the ballot by the governing authority
60 of the county enacting the ordinance. The ordinance shall take
61 effect if approved by a majority of the electors of the county
62 voting in a referendum held for such purpose. The ballot for the
63 referendum must conform to the requirements of s. 101.161. The
64 interlocal agreement required under paragraph (e) is a condition
65 precedent to holding the referendum.

66 (d) Pursuant to s. 212.054(4), the proceeds of the
67 discretionary sales surtax collected under this subsection, less
68 an administrative fee that may be retained by the Department of
69 Revenue, shall be distributed by the county to the participating
70 jurisdictions that have entered into an interlocal agreement
71 with the county under this subsection. The county may also
72 charge an administrative fee for receiving and distributing the
73 surtax collected under this subsection which may not exceed two
74 percent of the surtax collected.

75 (e) The Interlocal Agreement Facilitator shall develop an
76 interlocal agreement to be executed by the county governing
77 authority and the participating jurisdictions, which are the
78 governing bodies of municipalities, dependent special districts,
79 independent special districts, or municipal service taxing units
80 located within such county. The interlocal agreement shall
81 include a majority of the service providers in the county.

82 1. The interlocal agreement shall specify only that:

83 a. The amount of the surtax proceeds to be distributed by
84 the county to each participating jurisdiction is based on the
85 actual amounts collected within each participating jurisdiction
86 as determined by the Department of Revenue's population
87 allocations, in accordance with s. 218.62; or

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88 b. If a county has special fire control districts and
89 rescue districts or a municipal service taxing unit within its
90 boundary, the county shall distribute the surtax proceeds among
91 the county and the participating municipalities or special fire
92 control and rescue districts based on the proportion of each
93 entity's expenditures of ad valorem taxes and non-ad valorem
94 assessments for fire control and emergency rescue services in
95 each of the immediately preceding five fiscal years to the total
96 of such expenditures for all participating entities.

97 2. Each participating jurisdiction shall agree that if a
98 participating jurisdiction is requested to provide personnel or
99 equipment to any other service provider, on a long-term basis,
100 the jurisdiction providing the service is entitled to payment
101 from the requesting service provider from that provider's share
102 of the surtax proceeds for all costs of such equipment or
103 personnel.

104 (f) Upon the surtax taking effect and initiation of
105 collections, a county and any participating jurisdiction
106 entering into the interlocal agreement shall reduce the ad
107 valorem tax levy and any non-ad valorem assessment for fire
108 control and emergency rescue services in its next and subsequent
109 budgets by the estimated amount of revenue provided by the
110 surtax.

111 (g) Use of surtax proceeds authorized under this
112 subsection does not relieve a local government from complying
113 with the provisions of chapter 200 and any related provision of
114 law that establishes millage caps or limits undesignated budget
115 reserves and procedures for establishing rollback rates for ad
116 valorem taxes and budget adoption. If surtax collections exceed
117 projected collections in any fiscal year, any surplus
118 distribution must be used to further reduce ad valorem taxes in
119 the next fiscal year. These proceeds shall be applied as a

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120 rebate to the final millage, after the TRIM notice is completed
121 in accordance with this provision.

122 (h) Municipalities, special fire control and rescue
123 districts, and contract service providers that do not enter into
124 an interlocal agreement are not entitled to receive a portion of
125 the proceeds of the surtax collected under this subsection.

126 (i) The provisions of (e)1.a. and (e)2. do not apply if:

127 1. There is an interlocal agreement with the county and
128 one or more participating jurisdictions that prohibits one or
129 more jurisdictions from providing the same level of service for
130 prehospital emergency medical treatment within their boundaries;
131 or

132 2. The county has issued a certificate of public
133 convenience and necessity or its equivalent to a county
134 department or dependent special districts of the county.

135 (j) Surtax collections shall be initiated, on January 1,
136 of the year following a successful referendum, to coincide with
137 the provisions of s. 212.054(5).

138 Section 2. This act shall take effect July 1, 2009.