

1 A bill to be entitled
 2 An act relating to local government fiscal
 3 responsibility; amending ss. 125.0104, 125.0108, and
 4 125.901, F.S.; revising voting requirements for
 5 referenda related to the tourist development taxes,
 6 tourist impact taxes, and children's services and
 7 independent special district property taxes,
 8 respectively; amending s. 200.065, F.S.; providing the
 9 maximum millage rate local governments may levy under
 10 certain circumstances; providing exceptions; amending
 11 ss. 200.091 and 200.101, F.S.; revising dates and
 12 voting requirements for referenda related to increases
 13 in county ad valorem tax millages and increases in
 14 municipal ad valorem tax millages, respectively;
 15 creating s. 200.105, F.S.; providing dates and
 16 approval thresholds for certain referenda; amending s.
 17 212.055, F.S.; revising voting requirements for
 18 referenda to adopt or amend local government
 19 discretionary sales surtaxes; creating part IX of ch.
 20 218, consisting of ss. 218.90, 218.901, 218.905,
 21 218.91, and 218.92, F.S.; providing a short title;
 22 specifying purpose to promote the fiscal
 23 responsibility of local governments; providing
 24 definitions related to debt; prohibiting certain local
 25 governments from enacting, extending, or increasing

26 taxes otherwise authorized under specified conditions;
 27 requiring local governments to receive voter approval
 28 for the issuance of any new tax-supported debt with
 29 certain terms; providing dates and voting requirements
 30 for such referenda; authorizing referenda at times
 31 other than at general election if an emergency exists;
 32 providing exceptions for refunding or refinancing
 33 certain debt; amending s. 336.021, F.S.; providing
 34 voting requirements for certain referenda related to
 35 the ninth-cent fuel tax; amending s. 336.025, F.S.;
 36 revising voting requirements for certain referenda
 37 related to local option fuel taxes; amending s.
 38 1011.73, F.S.; revising dates and voting requirements
 39 for referenda related to certain school voted property
 40 taxes; providing an effective date.

41

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

43

44 Section 1. Subsection (6) of section 125.0104, Florida
 45 Statutes, is amended to read:

46 125.0104 Tourist development tax; procedure for levying;
 47 authorized uses; referendum; enforcement.—

48 (6) REFERENDUM.—

49 (a) A referendum under this section shall be held only at
 50 a general election, as defined in s. 97.021, and requires the

51 approval of 60 percent of the voters voting on the ballot
 52 question for passage of the question.

53 (b)-(a) No ordinance enacted by any county levying the tax
 54 authorized by paragraphs (3)(b) and (c) shall take effect until
 55 the ordinance levying and imposing the tax has been approved in
 56 a referendum election by ~~a majority of~~ the electors voting in
 57 such election in the county or by ~~a majority of~~ the electors
 58 voting in the subcounty special tax district affected by the
 59 tax.

60 (c)-(b) The governing board of the county levying the tax
 61 shall arrange to place a question on the ballot at an ~~the next~~
 62 ~~regular or special~~ election to be held within the county,
 63 substantially as follows:

64FOR the Tourist Development Tax
 65AGAINST the Tourist Development Tax.

66 (d)-(c) If ~~a majority of~~ the electors voting on the
 67 question approve the levy, the ordinance shall be deemed to be
 68 in effect.

69 (e)-(d) In any case where a referendum levying and imposing
 70 the tax has been approved pursuant to this section and 15
 71 percent of the electors in the county or 15 percent of the
 72 electors in the subcounty special district in which the tax is
 73 levied file a petition with the board of county commissioners
 74 for a referendum to repeal the tax, the board of county
 75 commissioners shall cause an election to be held for the repeal

76 | of the tax which election shall be subject only to the
 77 | outstanding bonds for which the tax has been pledged. However,
 78 | the repeal of the tax shall not be effective with respect to any
 79 | portion of taxes initially levied in November 1989, which has
 80 | been pledged or is being used to support bonds under paragraph
 81 | (3)(d) or paragraph (3)(1) until the retirement of those bonds.

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

84 | 125.0108 Areas of critical state concern; tourist impact
 85 | tax.—

86 | (5) The tourist impact tax authorized by this section
 87 | shall take effect only upon express approval ~~by a majority vote~~
 88 | of those qualified electors in the area or areas of critical
 89 | state concern in the county seeking to levy such tax, voting in
 90 | a referendum to be held by the governing board of such county ~~in~~
 91 | ~~conjunction with a general or special election, in accordance~~
 92 | ~~with the provisions of law relating to elections currently in~~
 93 | ~~force.~~ However, if the area or areas of critical state concern
 94 | are greater than 50 percent of the land area of the county and
 95 | the tax is to be imposed throughout the entire county, the tax
 96 | shall take effect only upon express approval of ~~a majority of~~
 97 | the qualified electors of the county voting in such a
 98 | referendum. A referendum to adopt or amend the tourist impact
 99 | tax authorized by this section shall be held only at a general
 100 | election, as defined in s. 97.021, and requires the approval of

101 60 percent of the voters voting on the ballot question for
 102 passage of the question.

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

105 125.901 Children's services; independent special district;
 106 council; powers, duties, and functions; public records
 107 exemption.—

108 (1) Each county may by ordinance create an independent
 109 special district, as defined in ss. 189.012 and 200.001(8)(e),
 110 to provide funding for children's services throughout the county
 111 in accordance with this section. The boundaries of such district
 112 shall be coterminous with the boundaries of the county. The
 113 county governing body shall obtain approval, by a ~~majority~~ vote
 114 of those electors voting on the question, to annually levy ad
 115 valorem taxes which shall not exceed the maximum millage rate
 116 authorized by this section. A referendum under this section
 117 shall be held only at a general election, as defined in s.
 118 97.021, and requires the approval of 60 percent of the voters
 119 voting on the ballot question for passage of the question. Any
 120 district created pursuant to the provisions of this subsection
 121 shall be required to levy and fix millage subject to the
 122 provisions of s. 200.065. Once such millage is approved by the
 123 electorate, the district shall not be required to seek approval
 124 of the electorate in future years to levy the previously
 125 approved millage.

126 (a) The governing body of the district shall be a council
 127 on children's services, which may also be known as a juvenile
 128 welfare board or similar name as established in the ordinance by
 129 the county governing body. Such council shall consist of 10
 130 members, including: the superintendent of schools; a local
 131 school board member; the district administrator from the
 132 appropriate district of the Department of Children and Families,
 133 or his or her designee who is a member of the Senior Management
 134 Service or of the Selected Exempt Service; one member of the
 135 county governing body; and the judge assigned to juvenile cases
 136 who shall sit as a voting member of the board, except that said
 137 judge shall not vote or participate in the setting of ad valorem
 138 taxes under this section. If there is more than one judge
 139 assigned to juvenile cases in a county, the chief judge shall
 140 designate one of said juvenile judges to serve on the board. The
 141 remaining five members shall be appointed by the Governor, and
 142 shall, to the extent possible, represent the demographic
 143 diversity of the population of the county. After soliciting
 144 recommendations from the public, the county governing body shall
 145 submit to the Governor the names of at least three persons for
 146 each vacancy occurring among the five members appointed by the
 147 Governor, and the Governor shall appoint members to the council
 148 from the candidates nominated by the county governing body. The
 149 Governor shall make a selection within a 45-day period or
 150 request a new list of candidates. All members appointed by the

151 Governor shall have been residents of the county for the
 152 previous 24-month period. Such members shall be appointed for 4-
 153 year terms, except that the length of the terms of the initial
 154 appointees shall be adjusted to stagger the terms. The Governor
 155 may remove a member for cause or upon the written petition of
 156 the county governing body. If any of the members of the council
 157 required to be appointed by the Governor under the provisions of
 158 this subsection shall resign, die, or be removed from office,
 159 the vacancy thereby created shall, as soon as practicable, be
 160 filled by appointment by the Governor, using the same method as
 161 the original appointment, and such appointment to fill a vacancy
 162 shall be for the unexpired term of the person who resigns, dies,
 163 or is removed from office.

164 (b) However, any county as defined in s. 125.011(1) may
 165 instead have a governing body consisting of 33 members,
 166 including: the superintendent of schools; two representatives of
 167 public postsecondary education institutions located in the
 168 county; the county manager or the equivalent county officer; the
 169 district administrator from the appropriate district of the
 170 Department of Children and Families, or the administrator's
 171 designee who is a member of the Senior Management Service or the
 172 Selected Exempt Service; the director of the county health
 173 department or the director's designee; the state attorney for
 174 the county or the state attorney's designee; the chief judge
 175 assigned to juvenile cases, or another juvenile judge who is the

176 chief judge's designee and who shall sit as a voting member of
 177 the board, except that the judge may not vote or participate in
 178 setting ad valorem taxes under this section; an individual who
 179 is selected by the board of the local United Way or its
 180 equivalent; a member of a locally recognized faith-based
 181 coalition, selected by that coalition; a member of the local
 182 chamber of commerce, selected by that chamber or, if more than
 183 one chamber exists within the county, a person selected by a
 184 coalition of the local chambers; a member of the early learning
 185 coalition, selected by that coalition; a representative of a
 186 labor organization or union active in the county; a member of a
 187 local alliance or coalition engaged in cross-system planning for
 188 health and social service delivery in the county, selected by
 189 that alliance or coalition; a member of the local Parent-
 190 Teachers Association/Parent-Teacher-Student Association,
 191 selected by that association; a youth representative selected by
 192 the local school system's student government; a local school
 193 board member appointed by the chair of the school board; the
 194 mayor of the county or the mayor's designee; one member of the
 195 county governing body, appointed by the chair of that body; a
 196 member of the state Legislature who represents residents of the
 197 county, selected by the chair of the local legislative
 198 delegation; an elected official representing the residents of a
 199 municipality in the county, selected by the county municipal
 200 league; and 4 members-at-large, appointed to the council by the

201 majority of sitting council members. The remaining 7 members
 202 shall be appointed by the Governor in accordance with procedures
 203 set forth in paragraph (a), except that the Governor may remove
 204 a member for cause or upon the written petition of the council.
 205 Appointments by the Governor must, to the extent reasonably
 206 possible, represent the geographic and demographic diversity of
 207 the population of the county. Members who are appointed to the
 208 council by reason of their position are not subject to the
 209 length of terms and limits on consecutive terms as provided in
 210 this section. The remaining appointed members of the governing
 211 body shall be appointed to serve 2-year terms, except that those
 212 members appointed by the Governor shall be appointed to serve 4-
 213 year terms, and the youth representative and the legislative
 214 delegate shall be appointed to serve 1-year terms. A member may
 215 be reappointed; however, a member may not serve for more than
 216 three consecutive terms. A member is eligible to be appointed
 217 again after a 2-year hiatus from the council.

218 (c) This subsection does not prohibit a county from
 219 exercising such power as is provided by general or special law
 220 to provide children's services or to create a special district
 221 to provide such services.

222 Section 4. Subsection (5) of section 200.065, Florida
 223 Statutes, is amended to read:

224 200.065 Method of fixing millage.—

225 (5) In each fiscal year:

226 (a) A county, municipality, dependent special district as
 227 defined in s. 189.012, municipal service taxing unit or
 228 independent special district may not levy a millage rate in
 229 excess of the rolled-back rate as defined in subsection (1)
 230 unless the county, municipality, dependent special district,
 231 municipal service taxing unit, or independent special district
 232 has no excess unencumbered fund balances as of the beginning of
 233 the fiscal year for which the millage rate is being considered,
 234 or, if excess unencumbered fund balances are expected, the
 235 budget for the fiscal year for which the millage is being
 236 considered must approve expenditures to eliminate the excess
 237 unencumbered fund balances. Notwithstanding any restriction on
 238 the use of funds within those balances, expenditures of excess
 239 unencumbered fund balances may be for any public purpose, with
 240 the exception of funds subject to restrictions imposed by the
 241 federal government or revenues that were approved by referendum
 242 of the electors in the affected jurisdiction.

243 1. For purposes of this subsection, the term "excess
 244 unencumbered fund balances" means any non-fee revenues, in any
 245 special revenue fund of a county, municipality, dependent
 246 special district, municipal service taxing unit or independent
 247 special district, which are not otherwise committed by ordinance
 248 or resolution of the governing board to either a contingency
 249 reserve or to the future funding of specific projects or
 250 services, are not encumbered by appropriations or contractual

251 obligations and are in excess of 10 percent of total annual
252 revenues to the account or fund. The term does not include
253 monies subject to restrictions imposed by the federal government
254 or revenues that were approved by referendum of the electors in
255 the affected jurisdiction. The term "non-fee revenues" means any
256 monies, except as otherwise provided in this subsection, that
257 are derived from any taxes levied by a local government, revenue
258 shared by another government with a local government, or
259 revenues, the use of which may be for any public purpose,
260 derived from other sources. The term "special revenue fund"
261 means a governmental fund type other than the general fund to
262 account for proceeds of specific revenue sources that are
263 restricted or committed to expenditure for specified purposes
264 other than debt service or capital projects.

265 2. The maximum millage rate limitation in this paragraph
266 does not apply to any millage approved by a vote of the electors
267 pursuant to s. 9(b), Art. VII of the State Constitution, or
268 millage approved by a vote of the electors pursuant to s. 12,
269 Art. VII of the State Constitution.

270 (b) ~~(a)~~ If the maximum millage rate under paragraph (a) is
271 not applicable, then the maximum millage rate that a county,
272 municipality, special district dependent to a county or
273 municipality, municipal service taxing unit, or independent
274 special district may levy is a rolled-back rate based on the
275 amount of taxes which would have been levied in the prior year

276 if the maximum millage rate had been applied, adjusted for
277 change in per capita Florida personal income, unless a higher
278 rate was adopted, in which case the maximum is the adopted rate.
279 The maximum millage rate applicable to a county authorized to
280 levy a county public hospital surtax under s. 212.055 and which
281 did so in fiscal year 2007 shall exclude the revenues required
282 to be contributed to the county public general hospital in the
283 current fiscal year for the purposes of making the maximum
284 millage rate calculation, but shall be added back to the maximum
285 millage rate allowed after the roll back has been applied, the
286 total of which shall be considered the maximum millage rate for
287 such a county for purposes of this subsection. The revenue
288 required to be contributed to the county public general hospital
289 for the upcoming fiscal year shall be calculated as 11.873
290 percent times the millage rate levied for countywide purposes in
291 fiscal year 2007 times 95 percent of the preliminary tax roll
292 for the upcoming fiscal year. A higher rate may be adopted only
293 under the following conditions:

294 1. A rate of not more than 110 percent of the rolled-back
295 rate based on the previous year's maximum millage rate, adjusted
296 for change in per capita Florida personal income, may be adopted
297 if approved by a two-thirds vote of the membership of the
298 governing body of the county, municipality, or independent
299 district; or

300 2. A rate in excess of 110 percent may be adopted if

301 approved by a unanimous vote of the membership of the governing
 302 body of the county, municipality, or independent district or by
 303 a three-fourths vote of the membership of the governing body if
 304 the governing body has nine or more members, or if the rate is
 305 approved by a referendum.

306 (c) ~~(b)~~ The millage rate of a county or municipality,
 307 municipal service taxing unit of that county, and any special
 308 district dependent to that county or municipality may exceed the
 309 maximum millage rate calculated pursuant to this subsection if
 310 the total county ad valorem taxes levied or total municipal ad
 311 valorem taxes levied do not exceed the maximum total county ad
 312 valorem taxes levied or maximum total municipal ad valorem taxes
 313 levied respectively. Voted millage and taxes levied by a
 314 municipality or independent special district that has levied ad
 315 valorem taxes for less than 5 years are not subject to this
 316 limitation. The millage rate of a county authorized to levy a
 317 county public hospital surtax under s. 212.055 may exceed the
 318 maximum millage rate calculated pursuant to this subsection to
 319 the extent necessary to account for the revenues required to be
 320 contributed to the county public hospital. Total taxes levied
 321 may exceed the maximum calculated pursuant to subsection (6) as
 322 a result of an increase in taxable value above that certified in
 323 subsection (1) if such increase is less than the percentage
 324 amounts contained in subsection (6) or if the administrative
 325 adjustment cannot be made because the value adjustment board is

326 still in session at the time the tax roll is extended;
 327 otherwise, millage rates subject to this subsection may be
 328 reduced so that total taxes levied do not exceed the maximum.

329
 330 Any unit of government operating under a home rule charter
 331 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 332 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 333 State Constitution of 1968, which is granted the authority in
 334 the State Constitution to exercise all the powers conferred now
 335 or hereafter by general law upon municipalities and which
 336 exercises such powers in the unincorporated area shall be
 337 recognized as a municipality under this subsection. For a
 338 downtown development authority established before the effective
 339 date of the 1968 State Constitution which has a millage that
 340 must be approved by a municipality, the governing body of that
 341 municipality shall be considered the governing body of the
 342 downtown development authority for purposes of this subsection.

343 Section 5. Section 200.091, Florida Statutes, is amended
 344 to read:

345 200.091 Referendum to increase millage.—The millage
 346 authorized to be levied in s. 200.071 for county purposes,
 347 including dependent districts therein, may be increased for
 348 periods not exceeding 2 years, provided such levy has been
 349 approved by a majority vote, as set forth in s. 200.105, of the
 350 qualified electors in the county or district voting in an

351 election called for such purpose. Such an election may be called
 352 by the governing body of any such county or district on its own
 353 motion and shall be called upon submission of a petition
 354 specifying the amount of millage sought to be levied and the
 355 purpose for which the proceeds will be expended and containing
 356 the signatures of at least 10 percent of the persons qualified
 357 to vote in such election, signed within 60 days prior to the
 358 date the petition is filed.

359 Section 6. Section 200.101, Florida Statutes, is amended
 360 to read:

361 200.101 Referendum for millage in excess of limits.—The
 362 qualified electors of a municipality may ~~by majority vote,~~ as
 363 set forth in s. 200.105, ~~to of those voting approve an~~ increase
 364 ~~of~~ millage above those limits imposed by s. 200.081 in a
 365 referendum called for such purpose by the governing body of the
 366 municipality, but the period of such increase may not exceed 2
 367 years. Such referendum also may be initiated by submission of a
 368 petition to the governing body of the municipality containing
 369 the signatures of 10 percent of those persons eligible to vote
 370 in such referendum, which signatures were affixed to the
 371 petition within 60 days prior to its submission.

372 Section 7. Section 200.105, Florida Statutes, is created
 373 to read:

374 200.105 Dates for referenda.—A referendum under this
 375 chapter, pursuant to s. 9(b), Art. VII of the State Constitution

376 or pursuant to s. 12, Art. VII of the State Constitution, shall
 377 be held only at a general election, as defined in s. 97.021, and
 378 requires the approval of 60 percent of the voters voting on the
 379 ballot question for passage of the question.

380 Section 8. Paragraphs (a) and (c) of subsection (1),
 381 paragraph (a) of subsection (2), paragraph (a) of subsection
 382 (3), subsections (4) and (5), paragraph (a) of subsection (6),
 383 paragraph (a) of subsection (7), paragraph (b) of subsection
 384 (8), and paragraph (a) of subsection (9) of section 212.055,
 385 Florida Statutes, are amended, and subsection (10) is added to
 386 that section, to read:

387 212.055 Discretionary sales surtaxes; legislative intent;
 388 authorization and use of proceeds.—It is the legislative intent
 389 that any authorization for imposition of a discretionary sales
 390 surtax shall be published in the Florida Statutes as a
 391 subsection of this section, irrespective of the duration of the
 392 levy. Each enactment shall specify the types of counties
 393 authorized to levy; the rate or rates which may be imposed; the
 394 maximum length of time the surtax may be imposed, if any; the
 395 procedure which must be followed to secure voter approval, if
 396 required; the purpose for which the proceeds may be expended;
 397 and such other requirements as the Legislature may provide.
 398 Taxable transactions and administrative procedures shall be as
 399 provided in s. 212.054.

400 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM

401 SURTAX.—

402 (a) Each charter county that has adopted a charter, each
 403 county the government of which is consolidated with that of one
 404 or more municipalities, and each county that is within or under
 405 an interlocal agreement with a regional transportation or
 406 transit authority created under chapter 343 or chapter 349 may
 407 levy a discretionary sales surtax, ~~subject to approval by a~~
 408 ~~majority vote of the electorate of the county or by a charter~~
 409 ~~amendment approved by a majority vote of the electorate of the~~
 410 ~~county.~~

411 (c) The proposal to adopt a discretionary sales surtax as
 412 provided in this subsection and to create a trust fund within
 413 the county accounts shall be placed on the ballot in accordance
 414 with law and must be approved in a referendum as set forth in
 415 subsection (10) ~~at a time to be set at the discretion of the~~
 416 ~~governing body.~~

417 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

418 (a)1. The governing authority in each county may levy a
 419 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 420 of the surtax shall be pursuant to ordinance enacted by a
 421 majority of the members of the county governing authority and
 422 approved by ~~a majority of the electors of the county,~~ as set
 423 forth in subsection (10), voting in a referendum on the surtax.
 424 If the governing bodies of the municipalities representing a
 425 majority of the county's population adopt uniform resolutions

426 establishing the rate of the surtax and calling for a referendum
 427 on the surtax, the levy of the surtax shall be placed on the
 428 ballot and shall take effect if approved by ~~a majority of~~ the
 429 electors of the county, as set forth in subsection (10), voting
 430 in the referendum on the surtax.

431 2. If the surtax was levied pursuant to a referendum held
 432 before July 1, 1993, the surtax may not be levied beyond the
 433 time established in the ordinance, or, if the ordinance did not
 434 limit the period of the levy, the surtax may not be levied for
 435 more than 15 years. The levy of such surtax may be extended only
 436 by approval of ~~a majority of~~ the electors of the county, as set
 437 forth in subsection (10), voting in a referendum on the surtax.

438 (3) SMALL COUNTY SURTAX.—

439 (a) The governing authority in each county that has a
 440 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
 441 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 442 of the surtax shall be pursuant to ordinance enacted by an
 443 extraordinary vote of the members of the county governing
 444 authority if the surtax revenues are expended for operating
 445 purposes. If the surtax revenues are expended for the purpose of
 446 servicing bond indebtedness, the surtax shall be approved by ~~a~~
 447 ~~majority of~~ the electors of the county, as set forth in
 448 subsection (10), voting in a referendum on the surtax.

449 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

450 (a)1. The governing body in each county the government of

451 | which is not consolidated with that of one or more
 452 | municipalities, which has a population of at least 800,000
 453 | residents and is not authorized to levy a surtax under
 454 | subsection (5), may levy, pursuant to an ordinance either
 455 | approved by an extraordinary vote of the governing body or
 456 | conditioned to take effect only upon approval by ~~a majority vote~~
 457 | of the electors of the county, as set forth in subsection (10),
 458 | voting in a referendum, a discretionary sales surtax at a rate
 459 | that may not exceed 0.5 percent.

460 | 2. If the ordinance is conditioned on a referendum, a
 461 | statement that includes a brief and general description of the
 462 | purposes to be funded by the surtax and that conforms to the
 463 | requirements of s. 101.161 shall be placed on the ballot by the
 464 | governing body of the county. The following questions shall be
 465 | placed on the ballot:

466 | FOR THE. . . .CENTS TAX

467 | AGAINST THE. . . .CENTS TAX

468 | 3. The ordinance adopted by the governing body providing
 469 | for the imposition of the surtax shall set forth a plan for
 470 | providing health care services to qualified residents, as
 471 | defined in subparagraph 4. Such plan and subsequent amendments
 472 | to it shall fund a broad range of health care services for both
 473 | indigent persons and the medically poor, including, but not
 474 | limited to, primary care and preventive care as well as hospital
 475 | care. The plan must also address the services to be provided by

476 | the Level I trauma center. It shall emphasize a continuity of
477 | care in the most cost-effective setting, taking into
478 | consideration both a high quality of care and geographic access.
479 | Where consistent with these objectives, it shall include,
480 | without limitation, services rendered by physicians, clinics,
481 | community hospitals, mental health centers, and alternative
482 | delivery sites, as well as at least one regional referral
483 | hospital where appropriate. It shall provide that agreements
484 | negotiated between the county and providers, including hospitals
485 | with a Level I trauma center, will include reimbursement
486 | methodologies that take into account the cost of services
487 | rendered to eligible patients, recognize hospitals that render a
488 | disproportionate share of indigent care, provide other
489 | incentives to promote the delivery of charity care, promote the
490 | advancement of technology in medical services, recognize the
491 | level of responsiveness to medical needs in trauma cases, and
492 | require cost containment including, but not limited to, case
493 | management. It must also provide that any hospitals that are
494 | owned and operated by government entities on May 21, 1991, must,
495 | as a condition of receiving funds under this subsection, afford
496 | public access equal to that provided under s. 286.011 as to
497 | meetings of the governing board, the subject of which is
498 | budgeting resources for the rendition of charity care as that
499 | term is defined in the Florida Hospital Uniform Reporting System
500 | (FHURS) manual referenced in s. 408.07. The plan shall also

501 include innovative health care programs that provide cost-
502 effective alternatives to traditional methods of service
503 delivery and funding.

504 4. For the purpose of this paragraph, the term "qualified
505 resident" means residents of the authorizing county who are:

506 a. Qualified as indigent persons as certified by the
507 authorizing county;

508 b. Certified by the authorizing county as meeting the
509 definition of the medically poor, defined as persons having
510 insufficient income, resources, and assets to provide the needed
511 medical care without using resources required to meet basic
512 needs for shelter, food, clothing, and personal expenses; or not
513 being eligible for any other state or federal program, or having
514 medical needs that are not covered by any such program; or
515 having insufficient third-party insurance coverage. In all
516 cases, the authorizing county is intended to serve as the payor
517 of last resort; or

518 c. Participating in innovative, cost-effective programs
519 approved by the authorizing county.

520 5. Moneys collected pursuant to this paragraph remain the
521 property of the state and shall be distributed by the Department
522 of Revenue on a regular and periodic basis to the clerk of the
523 circuit court as ex officio custodian of the funds of the
524 authorizing county. The clerk of the circuit court shall:

525 a. Maintain the moneys in an indigent health care trust

526 fund;

527 b. Invest any funds held on deposit in the trust fund
528 pursuant to general law;

529 c. Disburse the funds, including any interest earned, to
530 any provider of health care services, as provided in
531 subparagraphs 3. and 4., upon directive from the authorizing
532 county. However, if a county has a population of at least
533 800,000 residents and has levied the surtax authorized in this
534 paragraph, notwithstanding any directive from the authorizing
535 county, on October 1 of each calendar year, the clerk of the
536 court shall issue a check in the amount of \$6.5 million to a
537 hospital in its jurisdiction that has a Level I trauma center or
538 shall issue a check in the amount of \$3.5 million to a hospital
539 in its jurisdiction that has a Level I trauma center if that
540 county enacts and implements a hospital lien law in accordance
541 with chapter 98-499, Laws of Florida. The issuance of the checks
542 on October 1 of each year is provided in recognition of the
543 Level I trauma center status and shall be in addition to the
544 base contract amount received during fiscal year 1999-2000 and
545 any additional amount negotiated to the base contract. If the
546 hospital receiving funds for its Level I trauma center status
547 requests such funds to be used to generate federal matching
548 funds under Medicaid, the clerk of the court shall instead issue
549 a check to the Agency for Health Care Administration to
550 accomplish that purpose to the extent that it is allowed through

551 the General Appropriations Act; and

552 d. Prepare on a biennial basis an audit of the trust fund
 553 specified in sub-subparagraph a. Each ~~Commencing February 1,~~
 554 ~~2004,~~ such audit shall be delivered to the governing body and to
 555 the chair of the legislative delegation of each authorizing
 556 county.

557 6. Notwithstanding any other provision of this section, a
 558 county shall not levy local option sales surtaxes authorized in
 559 this paragraph and subsections (2) and (3) in excess of a
 560 combined rate of 1 percent.

561 (b) Notwithstanding any other provision of this section,
 562 the governing body in each county the government of which is not
 563 consolidated with that of one or more municipalities and which
 564 has a population of fewer ~~less~~ than 800,000 residents, may levy,
 565 by ordinance subject to approval by ~~a majority of~~ the electors
 566 of the county, as set forth in subsection (10), voting in a
 567 referendum, a discretionary sales surtax at a rate that may not
 568 exceed 0.25 percent for the sole purpose of funding trauma
 569 services provided by a trauma center licensed pursuant to
 570 chapter 395.

571 1. A statement that includes a brief and general
 572 description of the purposes to be funded by the surtax and that
 573 conforms to the requirements of s. 101.161 shall be placed on
 574 the ballot by the governing body of the county. The following
 575 shall be placed on the ballot:

576 FOR THE. . . .CENTS TAX
 577 AGAINST THE. . . .CENTS TAX
 578 2. The ordinance adopted by the governing body of the
 579 county providing for the imposition of the surtax shall set
 580 forth a plan for providing trauma services to trauma victims
 581 presenting in the trauma service area in which such county is
 582 located.
 583 3. Moneys collected pursuant to this paragraph remain the
 584 property of the state and shall be distributed by the Department
 585 of Revenue on a regular and periodic basis to the clerk of the
 586 circuit court as ex officio custodian of the funds of the
 587 authorizing county. The clerk of the circuit court shall:
 588 a. Maintain the moneys in a trauma services trust fund.
 589 b. Invest any funds held on deposit in the trust fund
 590 pursuant to general law.
 591 c. Disburse the funds, including any interest earned on
 592 such funds, to the trauma center in its trauma service area, as
 593 provided in the plan set forth pursuant to subparagraph 2., upon
 594 directive from the authorizing county. If the trauma center
 595 receiving funds requests such funds be used to generate federal
 596 matching funds under Medicaid, the custodian of the funds shall
 597 instead issue a check to the Agency for Health Care
 598 Administration to accomplish that purpose to the extent that the
 599 agency is allowed through the General Appropriations Act.
 600 d. Prepare on a biennial basis an audit of the trauma

601 services trust fund specified in sub-subparagraph a., to be
602 delivered to the authorizing county.

603 4. A discretionary sales surtax imposed pursuant to this
604 paragraph shall expire 4 years after the effective date of the
605 surtax, unless reenacted by ordinance subject to approval by a
606 ~~majority of the electors of the county,~~ as set forth in
607 subsection (10), voting in a subsequent referendum.

608 5. Notwithstanding any other provision of this section, a
609 county shall not levy local option sales surtaxes authorized in
610 this paragraph and subsections (2) and (3) in excess of a
611 combined rate of 1 percent.

612 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
613 in s. 125.011(1) may levy the surtax authorized in this
614 subsection pursuant to an ordinance either approved by
615 extraordinary vote of the county commission or conditioned to
616 take effect only upon approval by a ~~majority vote of the~~
617 electors of the county, as set forth in subsection (10), voting
618 in a referendum. In a county as defined in s. 125.011(1), for
619 the purposes of this subsection, "county public general
620 hospital" means a general hospital as defined in s. 395.002
621 which is owned, operated, maintained, or governed by the county
622 or its agency, authority, or public health trust.

623 (a) The rate shall be 0.5 percent.

624 (b) If the ordinance is conditioned on a referendum, the
625 proposal to adopt the county public hospital surtax shall be

626 | placed on the ballot in accordance with law and must be approved
 627 | in a referendum as set forth in subsection (10) ~~at a time to be~~
 628 | ~~set at the discretion of the governing body~~. The referendum
 629 | question on the ballot shall include a brief general description
 630 | of the health care services to be funded by the surtax.

631 | (c) Proceeds from the surtax shall be:

632 | 1. Deposited by the county in a special fund, set aside
 633 | from other county funds, to be used only for the operation,
 634 | maintenance, and administration of the county public general
 635 | hospital; and

636 | 2. Remitted promptly by the county to the agency,
 637 | authority, or public health trust created by law which
 638 | administers or operates the county public general hospital.

639 | (d) Except as provided in subparagraphs 1. and 2., the
 640 | county must continue to contribute each year an amount equal to
 641 | at least 80 percent of that percentage of the total county
 642 | budget appropriated for the operation, administration, and
 643 | maintenance of the county public general hospital from the
 644 | county's general revenues in the fiscal year of the county
 645 | ending September 30, 1991:

646 | 1. Twenty-five percent of such amount must be remitted to
 647 | a governing board, agency, or authority that is wholly
 648 | independent from the public health trust, agency, or authority
 649 | responsible for the county public general hospital, to be used
 650 | solely for the purpose of funding the plan for indigent health

651 care services provided for in paragraph (e);

652 2. However, in the first year of the plan, a total of \$10
 653 million shall be remitted to such governing board, agency, or
 654 authority, to be used solely for the purpose of funding the plan
 655 for indigent health care services provided for in paragraph (e),
 656 and in the second year of the plan, a total of \$15 million shall
 657 be so remitted and used.

658 (e) A governing board, agency, or authority shall be
 659 chartered by the county commission upon this act becoming law.
 660 The governing board, agency, or authority shall adopt and
 661 implement a health care plan for indigent health care services.
 662 The governing board, agency, or authority shall consist of no
 663 more than seven and no fewer than five members appointed by the
 664 county commission. The members of the governing board, agency,
 665 or authority shall be at least 18 years of age and residents of
 666 the county. No member may be employed by or affiliated with a
 667 health care provider or the public health trust, agency, or
 668 authority responsible for the county public general hospital.
 669 The following community organizations shall each appoint a
 670 representative to a nominating committee: the South Florida
 671 Hospital and Healthcare Association, the Miami-Dade County
 672 Public Health Trust, the Dade County Medical Association, the
 673 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
 674 County. This committee shall nominate between 10 and 14 county
 675 citizens for the governing board, agency, or authority. The

676 slate shall be presented to the county commission and the county
677 commission shall confirm the top five to seven nominees,
678 depending on the size of the governing board. Until such time as
679 the governing board, agency, or authority is created, the funds
680 provided for in subparagraph (d)2. shall be placed in a
681 restricted account set aside from other county funds and not
682 disbursed by the county for any other purpose.

683 1. The plan shall divide the county into a minimum of four
684 and maximum of six service areas, with no more than one
685 participant hospital per service area. The county public general
686 hospital shall be designated as the provider for one of the
687 service areas. Services shall be provided through participants'
688 primary acute care facilities.

689 2. The plan and subsequent amendments to it shall fund a
690 defined range of health care services for both indigent persons
691 and the medically poor, including primary care, preventive care,
692 hospital emergency room care, and hospital care necessary to
693 stabilize the patient. For the purposes of this section,
694 "stabilization" means stabilization as defined in s.
695 397.311(44). Where consistent with these objectives, the plan
696 may include services rendered by physicians, clinics, community
697 hospitals, and alternative delivery sites, as well as at least
698 one regional referral hospital per service area. The plan shall
699 provide that agreements negotiated between the governing board,
700 agency, or authority and providers shall recognize hospitals

701 that render a disproportionate share of indigent care, provide
702 other incentives to promote the delivery of charity care to draw
703 down federal funds where appropriate, and require cost
704 containment, including, but not limited to, case management.
705 From the funds specified in subparagraphs (d)1. and 2. for
706 indigent health care services, service providers shall receive
707 reimbursement at a Medicaid rate to be determined by the
708 governing board, agency, or authority created pursuant to this
709 paragraph for the initial emergency room visit, and a per-member
710 per-month fee or capitation for those members enrolled in their
711 service area, as compensation for the services rendered
712 following the initial emergency visit. Except for provisions of
713 emergency services, upon determination of eligibility,
714 enrollment shall be deemed to have occurred at the time services
715 were rendered. The provisions for specific reimbursement of
716 emergency services shall be repealed on July 1, 2001, unless
717 otherwise reenacted by the Legislature. The capitation amount or
718 rate shall be determined before program implementation by an
719 independent actuarial consultant. In no event shall such
720 reimbursement rates exceed the Medicaid rate. The plan must also
721 provide that any hospitals owned and operated by government
722 entities on or after the effective date of this act must, as a
723 condition of receiving funds under this subsection, afford
724 public access equal to that provided under s. 286.011 as to any
725 meeting of the governing board, agency, or authority the subject

726 of which is budgeting resources for the retention of charity
727 care, as that term is defined in the rules of the Agency for
728 Health Care Administration. The plan shall also include
729 innovative health care programs that provide cost-effective
730 alternatives to traditional methods of service and delivery
731 funding.

732 3. The plan's benefits shall be made available to all
733 county residents currently eligible to receive health care
734 services as indigents or medically poor as defined in paragraph
735 (4) (d).

736 4. Eligible residents who participate in the health care
737 plan shall receive coverage for a period of 12 months or the
738 period extending from the time of enrollment to the end of the
739 current fiscal year, per enrollment period, whichever is less.

740 5. At the end of each fiscal year, the governing board,
741 agency, or authority shall prepare an audit that reviews the
742 budget of the plan, delivery of services, and quality of
743 services, and makes recommendations to increase the plan's
744 efficiency. The audit shall take into account participant
745 hospital satisfaction with the plan and assess the amount of
746 poststabilization patient transfers requested, and accepted or
747 denied, by the county public general hospital.

748 (f) Notwithstanding any other provision of this section, a
749 county may not levy local option sales surtaxes authorized in
750 this subsection and subsections (2) and (3) in excess of a

751 combined rate of 1 percent.

752 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

753 (a) The school board in each county may levy, pursuant to
 754 a resolution approved by a four-fifths vote of the school board
 755 and conditioned to take effect only upon approval by a majority
 756 vote of the electors of the county, as set forth in subsection
 757 (10), voting in a referendum, a discretionary sales surtax at a
 758 rate that may not exceed 0.5 percent.

759 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

760 (a)1. The governing body in each county that has a
 761 population of fewer than 800,000 residents may levy an indigent
 762 care surtax pursuant to an ordinance conditioned to take effect
 763 only upon approval by ~~a majority vote of~~ the electors of the
 764 county, as set forth in subsection (10), voting in a referendum.
 765 The surtax may be levied at a rate not to exceed 0.5 percent,
 766 except that if a publicly supported medical school is located in
 767 the county, the rate shall not exceed 1 percent.

768 2. Notwithstanding subparagraph 1., the governing body of
 769 any county that has a population of fewer than 50,000 residents
 770 may levy an indigent care surtax pursuant to an ordinance
 771 conditioned to take effect only upon approval by ~~a majority vote~~
 772 ~~of~~ the electors of the county, as set forth in subsection (10),
 773 voting in a referendum. The surtax may be levied at a rate not
 774 to exceed 1 percent.

775 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

776 (b) Upon the adoption of the ordinance, the levy of the
 777 surtax must be placed on the ballot by the governing authority
 778 of the county enacting the ordinance. The ordinance will take
 779 effect if approved by ~~a majority of~~ the electors of the county,
 780 as set forth in subsection (10), voting in a referendum held for
 781 such purpose. The referendum shall be placed on the ballot of a
 782 regularly scheduled election. The ballot for the referendum must
 783 conform to the requirements of s. 101.161.

784 (9) PENSION LIABILITY SURTAX.—

785 (a) The governing body of a county may levy a pension
 786 liability surtax to fund an underfunded defined benefit
 787 retirement plan or system, pursuant to an ordinance conditioned
 788 to take effect upon approval by ~~a majority vote of~~ the electors
 789 of the county, as set forth in subsection (10), voting in a
 790 referendum, at a rate that may not exceed 0.5 percent. The
 791 county may not impose a pension liability surtax unless the
 792 underfunded defined benefit retirement plan or system is below
 793 80 percent of actuarial funding at the time the ordinance or
 794 referendum is passed. The most recent actuarial report submitted
 795 to the Department of Management Services pursuant to s. 112.63
 796 must be used to establish the level of actuarial funding for
 797 purposes of determining eligibility to impose the surtax. The
 798 governing body of a county may only impose the surtax if:

- 799 1. An employee, including a police officer or firefighter,
 800 who enters employment on or after the date when the local

801 government certifies that the defined benefit retirement plan or
 802 system formerly available to such an employee has been closed
 803 may not enroll in a defined benefit retirement plan or system
 804 that will receive surtax proceeds.

805 2. The local government and the collective bargaining
 806 representative for the members of the underfunded defined
 807 benefit retirement plan or system or, if there is no
 808 representative, a majority of the members of the plan or system,
 809 mutually consent to requiring each member to make an employee
 810 retirement contribution of at least 10 percent of each member's
 811 salary for each pay period beginning with the first pay period
 812 after the plan or system is closed.

813 3. The pension board of trustees for the underfunded
 814 defined benefit retirement plan or system, if such board exists,
 815 is prohibited from participating in the collective bargaining
 816 process and engaging in the determination of pension benefits.

817 4. The county currently levies a local government
 818 infrastructure surtax pursuant to subsection (2) which is
 819 scheduled to terminate and is not subject to renewal.

820 5. The pension liability surtax does not take effect until
 821 the local government infrastructure surtax described in
 822 subparagraph 4. is terminated.

823 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a
 824 local government discretionary sales surtax under this section
 825 shall be held only at a general election, as defined in s.

826 97.021, and requires the approval of 60 percent of the voters
 827 voting on the ballot question for passage of the question.

828 Section 9. Part IX of chapter 218, Florida Statutes,
 829 consisting of sections 218.90, 218.901, 218.905, 218.91, and
 830 218.92, is created to read:

831 PART IX

832 LOCAL GOVERNMENT FISCAL RESPONSIBILITY ACT

833 218.90 Short title.—This part may be cited as the "Local
 834 Government Fiscal Responsibility Act."

835 218.901 Purpose.—The purpose of this part is to promote
 836 the fiscal responsibility of local governments in using public
 837 funds by providing additional conditions under which local
 838 governments may increase taxes, enact new taxes, extend expiring
 839 taxes, or issue new tax-supported debt.

840 218.905 Definitions.—As used in this part, the following
 841 words or terms shall have the following meanings:

842 (1) "Debt" means bonds, loans, promissory notes, lease-
 843 purchase agreements, certificates of participation, installment
 844 sales, leases, or any other financing mechanism or financial
 845 arrangement, whether or not a debt for legal purposes, for
 846 financing or refinancing the acquisition, construction,
 847 improvement, or purchase of capital outlay projects.

848 (2) "Tax-supported debt" means debt secured in whole or in
 849 part by state or local tax levies, whether such security is
 850 direct or indirect, explicit or implicit, including, but not

851 limited to, debt for which annual appropriations pledged for
 852 payment are from government fund types receiving tax revenues or
 853 shared revenues from state tax sources. The term does not
 854 include debt that is secured solely by the revenues generated by
 855 the project that is financed with the debt.

856 218.91 Local Option Tax Limitation.-

857 (1) Notwithstanding any other provision of law, a
 858 municipality or county that has levied a millage in any of the
 859 previous 3 years, other than a millage as authorized in
 860 subsection (2), in excess of the rolled-back rate, as defined in
 861 s. 200.065(1), may not enact, extend, or increase any tax
 862 otherwise authorized under:

863 (a) Section 125.0104, relating to local option tourist
 864 development taxes;

865 (b) Section 125.0108, relating to tourist impact tax;

866 (c) Sections 125.0167 and 201.031, relating to
 867 discretionary surtaxes on documents;

868 (d) Sections 166.231-235, relating to public service
 869 taxes;

870 (e) Section 166.271, relating to municipal parking
 871 facility space surcharges;

872 (f) Section 202.19, relating to communications services
 873 taxes;

874 (g) Chapter 205, relating to local business taxes;

875 (h) Chapter 206, relating to motor fuel and diesel fuel

876 taxes;
 877 (i) Section 212.0305, relating to convention development
 878 taxes;
 879 (j) Section 212.0306, relating to local option food and
 880 beverage taxes; and
 881 (k) Section 212.055, relating to local option sales taxes.
 882 (2) This section does not apply to any millage approved by
 883 a vote of the electors pursuant to s. 9(b), Art. VII or s. 12,
 884 Art. VII of the State Constitution.
 885 218.92 Voter approval of tax-supported debt.—
 886 (1) Notwithstanding any other provision of law, a county,
 887 municipality, dependent special district, municipal service
 888 taxing unit, independent special district, or school district
 889 must receive voter approval, by referendum, of 60 percent of the
 890 voters voting on the ballot question for passage, for the
 891 issuance of any new tax-supported debt with a term of more than
 892 5 years.
 893 (2) Except as provided in subsection (3), a referendum
 894 under this section shall be held only at a general election, as
 895 defined in s. 97.021.
 896 (3) In order to provide funding related to an emergency as
 897 defined in s. 252.34, the governing board of a county,
 898 municipality, dependent special district, municipal service
 899 taxing unit, independent special district, or school district
 900 may seek voter approval pursuant to subsection (1) at an

901 election other than a general election by adopting a resolution
 902 by a four-fifths vote of the membership of such board that:

903 (a) Declares that such an emergency exists;

904 (b) Declares that issuance of new tax-supported debt prior
 905 to the next general election is necessary as a direct result of
 906 the emergency;

907 (c) Sets forth a plan for the use of the tax-supported
 908 debt proceeds. The proceeds of new tax-supported debt issued
 909 pursuant to this subsection may only be used for purposes
 910 directly related to or as a consequence of the emergency.

911 (4) This section does not apply to the refinancing or
 912 refunding of debt that does not extend the term or increase the
 913 outstanding principle amount of the original debt.

914 Section 10. Paragraph (a) of subsection (4) of section
 915 336.021, Florida Statutes, is amended to read:

916 336.021 County transportation system; levy of ninth-cent
 917 fuel tax on motor fuel and diesel fuel.—

918 (4) (a) 1. A certified copy of the ordinance proposing to
 919 levy the tax pursuant to referendum shall be furnished by the
 920 county to the department within 10 days after approval of such
 921 ordinance.

922 2. The referendum shall be held only at a general election,
 923 as defined in s. 97.021, and requires the approval of 60 percent
 924 of the voters voting on the ballot question for passage of the
 925 question.

926 ~~3. Furthermore,~~ The county levying the tax pursuant to
 927 referendum shall notify the department within 10 days after the
 928 passage of the referendum of such passage and of the time period
 929 during which the tax will be levied. The failure to furnish the
 930 certified copy will not invalidate the passage of the ordinance.

931 Section 11. Paragraph (b) of subsection (1) and paragraph
 932 (b) of subsection (3) of section 336.025, Florida Statutes, are
 933 amended to read:

934 336.025 County transportation system; levy of local option
 935 fuel tax on motor fuel and diesel fuel.—

936 (1)

937 (b) In addition to other taxes allowed by law, there may
 938 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 939 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 940 of motor fuel sold in a county and taxed under the provisions of
 941 part I of chapter 206. The tax shall be levied by an ordinance
 942 adopted by a majority plus one vote of the membership of the
 943 governing body of the county or by referendum. A referendum
 944 under this subsection shall be held only at a general election,
 945 as defined in s. 97.021, and requires the approval of 60 percent
 946 of the voters voting on the ballot question for passage of the
 947 question.

948 1. All impositions and rate changes of the tax shall be
 949 levied before October 1, to be effective January 1 of the
 950 following year. However, levies of the tax which were in effect

951 on July 1, 2002, and which expire on August 31 of any year may
952 be reimposed at the current authorized rate effective September
953 1 of the year of expiration.

954 2. The county may, prior to levy of the tax, establish by
955 interlocal agreement with one or more municipalities located
956 therein, representing a majority of the population of the
957 incorporated area within the county, a distribution formula for
958 dividing the entire proceeds of the tax among county government
959 and all eligible municipalities within the county. If no
960 interlocal agreement is adopted before the effective date of the
961 tax, tax revenues shall be distributed pursuant to the
962 provisions of subsection (4). If no interlocal agreement exists,
963 a new interlocal agreement may be established prior to June 1 of
964 any year pursuant to this subparagraph. However, any interlocal
965 agreement agreed to under this subparagraph after the initial
966 levy of the tax or change in the tax rate authorized in this
967 section shall under no circumstances materially or adversely
968 affect the rights of holders of outstanding bonds which are
969 backed by taxes authorized by this paragraph, and the amounts
970 distributed to the county government and each municipality shall
971 not be reduced below the amount necessary for the payment of
972 principal and interest and reserves for principal and interest
973 as required under the covenants of any bond resolution
974 outstanding on the date of establishment of the new interlocal
975 agreement.

976 3. County and municipal governments shall use moneys
 977 received pursuant to this paragraph for transportation
 978 expenditures needed to meet the requirements of the capital
 979 improvements element of an adopted comprehensive plan or for
 980 expenditures needed to meet immediate local transportation
 981 problems and for other transportation-related expenditures that
 982 are critical for building comprehensive roadway networks by
 983 local governments. For purposes of this paragraph, expenditures
 984 for the construction of new roads, the reconstruction or
 985 resurfacing of existing paved roads, or the paving of existing
 986 graded roads shall be deemed to increase capacity and such
 987 projects shall be included in the capital improvements element
 988 of an adopted comprehensive plan. Expenditures for purposes of
 989 this paragraph shall not include routine maintenance of roads.

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

992 (b) If no interlocal agreement or resolution is adopted
 993 pursuant to subparagraph (a)1. or subparagraph (a)2.,
 994 municipalities representing more than 50 percent of the county
 995 population may, prior to June 20, adopt uniform resolutions
 996 approving the local option tax, establishing the duration of the
 997 levy and the rate authorized in paragraph (1)(a), and setting
 998 the date for a countywide referendum on whether to levy the tax
 999 provided that the county shall bear the costs thereof. A
 1000 referendum under this subsection shall be held only at a general

1001 election, as defined in s. 97.021, and requires the approval of
 1002 60 percent of the voters voting on the ballot question for
 1003 passage of the question. ~~shall be held in accordance with the~~
 1004 ~~provisions of such resolution and applicable state law, provided~~
 1005 ~~that the county shall bear the costs thereof.~~ The tax shall be
 1006 levied and collected countywide on January 1 following 30 days
 1007 after voter approval.

1008 Section 12. Subsections (1), (2), and (3) of section
 1009 1011.73, Florida Statutes, are amended to read:

1010 1011.73 District millage elections.—

1011 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district
 1012 school board, pursuant to resolution adopted at a regular
 1013 meeting, shall direct the county commissioners to call an
 1014 election at which the electors within the school districts may
 1015 approve an ad valorem tax millage as authorized in s. 9, Art.
 1016 VII of the State Constitution. ~~Such election may be held at any~~
 1017 ~~time, except that not more than one such election shall be held~~
 1018 ~~during any 12-month period.~~ Any millage so authorized shall be
 1019 levied for a period not in excess of 2 years or until changed by
 1020 another millage election, whichever is the earlier. In the event
 1021 any such election is invalidated by a court of competent
 1022 jurisdiction, such invalidated election shall be considered not
 1023 to have been held.

1024 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district
 1025 school board, pursuant to resolution adopted at a regular

1026 meeting, shall direct the county commissioners to call an
 1027 election at which the electors within the school district may
 1028 approve an ad valorem tax millage as authorized under s.
 1029 1011.71(9). ~~Such election may be held at any time, except that~~
 1030 ~~not more than one such election shall be held during any 12-~~
 1031 ~~month period.~~ Any millage so authorized shall be levied for a
 1032 period not in excess of 4 years or until changed by another
 1033 millage election, whichever is earlier. If any such election is
 1034 invalidated by a court of competent jurisdiction, such
 1035 invalidated election shall be considered not to have been held.

1036 (3) HOLDING ELECTIONS.—All school district millage
 1037 elections shall be held and conducted in the manner prescribed
 1038 by law for holding general elections, except as provided in this
 1039 chapter. A referendum under this part shall be held only at a
 1040 general election, as defined in s. 97.021, and requires the
 1041 approval of 60 percent of the voters voting on the ballot
 1042 question for passage of the question.

1043 Section 13. This act shall take effect October 1, 2018.