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The 2016 Florida Statutes

Title XIV

Chapter 212

[View Entire Chapter](#)

TAXATION AND FINANCE

TAX ON SALES, USE, AND OTHER TRANSACTIONS

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

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

- (a) Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under chapter 343 or chapter 349 may levy a discretionary sales surtax, subject to approval by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.
- (b) The rate shall be up to 1 percent.
- (c) The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance with law at a time to be set at the discretion of the governing body.
- (d) Proceeds from the surtax shall be applied to as many or as few of the uses enumerated below in whatever combination the county commission deems appropriate:
1. Deposited by the county in the trust fund and shall be used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system;
 2. Remitted by the governing body of the county to an expressway, transit, or transportation authority created by law to be used, at the discretion of such authority, for the development, construction, operation, or maintenance of roads or bridges in the county, for the operation and maintenance of a bus system, for the operation and maintenance of on-demand transportation services, for the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval by the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges;
 3. Used by the county for the development, construction, operation, and maintenance of roads and bridges in the county; for the expansion, operation, and maintenance of bus and fixed guideway systems; for the expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the governing body of the county for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges and no more than 25 percent used for nontransit uses; and
 4. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed

guideway systems; for the planning, development, construction, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the governing body of the county for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to chapter 163, the governing body of the county may distribute proceeds from the tax to a municipality, or an expressway or transportation authority created by law to be expended for the purpose authorized by this paragraph. Any county that has entered into interlocal agreements for distribution of proceeds to one or more municipalities in the county shall revise such interlocal agreements no less than every 5 years in order to include any municipalities that have been created since the prior interlocal agreements were executed.

(e) As used in this subsection, the term "on-demand transportation services" means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(a)1. The governing authority in each county may levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to ordinance enacted by a majority of the members of the county governing authority and approved by a majority of the electors of the county voting in a referendum on the surtax. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax.

2. If the surtax was levied pursuant to a referendum held before July 1, 1993, the surtax may not be levied beyond the time established in the ordinance, or, if the ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. The levy of such surtax may be extended only by approval of a majority of the electors of the county voting in a referendum on the surtax.

(b) A statement which includes a brief general description of the projects to be funded by the surtax and which conforms to the requirements of s. 101.161 shall be placed on the ballot by the governing authority of any county which enacts an ordinance calling for a referendum on the levy of the surtax or in which the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions calling for a referendum on the surtax. The following question shall be placed on the ballot:

FOR the	-cent sales tax
AGAINST the	-cent sales tax

(c) Pursuant to s. 212.054(4), the proceeds of the surtax levied under this subsection shall be distributed to the county and the municipalities within such county in which the surtax was collected, according to:

1. An interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population, which agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population; or
2. If there is no interlocal agreement, according to the formula provided in s. 218.62.

Any change in the distribution formula must take effect on the first day of any month that begins at least 60 days after written notification of that change has been made to the department.

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights

claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

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

a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For purposes of this sub-subparagraph, the term "public facilities" means facilities as defined in s. 163.3164(38), s. 163.3221(13), or s. 189.012(5), regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

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

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

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

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

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

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within

the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

(e) School districts, counties, and municipalities receiving proceeds under the provisions of this subsection may pledge such proceeds for the purpose of servicing new bond indebtedness incurred pursuant to law. Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through the provisions of this subsection. Counties and municipalities may join together for the issuance of bonds authorized by this subsection.

(f)1. Notwithstanding paragraph (d), a county that has a population of 50,000 or less on April 1, 1992, or any county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may use the proceeds and interest of the surtax for any public purpose if:

- a. The debt service obligations for any year are met;
- b. The county's comprehensive plan has been determined to be in compliance with part II of chapter 163; and
- c. The county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s.

125.66 authorizing additional uses of the surtax proceeds and interest.

2. A municipality located within a county that has a population of 50,000 or less on April 1, 1992, or within a county designated as an area of critical state concern on the effective date of this act, and that imposed the surtax before July 1, 1992, may not use the proceeds and interest of the surtax for any purpose other than an infrastructure purpose authorized in paragraph (d) unless the municipality's comprehensive plan has been determined to be in compliance with part II of chapter 163 and the municipality has adopted an amendment to its surtax ordinance or resolution pursuant to the procedure provided in s. 166.041 authorizing additional uses of the surtax proceeds and interest. Such municipality may expend the surtax proceeds and interest for any public purpose authorized in the amendment.

3. Those counties designated as an area of critical state concern which qualify to use the surtax for any public purpose may use only up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes authorized by this section. A county that was designated as an area of critical state concern for at least 20 consecutive years prior to removal of the designation, and that qualified to use the surtax for any public purpose at the time of the removal of the designation, may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure purposes for 20 years following removal of the designation, notwithstanding subparagraph (a)2. After expiration of the 20-year period, a county may continue to use up to 10 percent of the surtax proceeds for any public purpose other than for infrastructure if the county adopts an ordinance providing for such continued use of the surtax proceeds.

(g) Notwithstanding paragraph (d), a county having a population greater than 75,000 in which the taxable value of real property is less than 60 percent of the just value of real property for ad valorem tax purposes for the tax year in which an infrastructure surtax referendum is placed before the voters, and the municipalities within such a county, may use the proceeds and interest of the surtax for operation and maintenance of parks and recreation programs and facilities established with the proceeds of the surtax throughout the duration of the surtax levy or while interest earnings accruing from the proceeds of the surtax are available for such use, whichever period is longer.

(h) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (3), (4), and (5) in excess of a combined rate of 1 percent.

(3) SMALL COUNTY SURTAX. —

(a) The governing authority in each county that has a population of 50,000 or less on April 1, 1992, may levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to ordinance enacted by an extraordinary vote of the members of the county governing authority if the surtax revenues are expended for operating purposes. If the surtax revenues are expended for the purpose of servicing bond indebtedness, the surtax shall be approved by a majority of the electors of the county voting in a referendum on the surtax.

(b) A statement that includes a brief general description of the projects to be funded by the surtax and conforms to the requirements of s. 101.161 shall be placed on the ballot by the governing authority of any county that enacts an ordinance calling for a referendum on the levy of the surtax for the purpose of servicing bond indebtedness. The following question shall be placed on the ballot:

FOR the	-cent sales tax
AGAINST the	-cent sales tax

(c) Pursuant to s. 212.054(4), the proceeds of the surtax levied under this subsection shall be distributed to the county and the municipalities within the county in which the surtax was collected, according to:

1. An interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population, which agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population; or
2. If there is no interlocal agreement, according to the formula provided in s. 218.62.

Any change in the distribution formula shall take effect on the first day of any month that begins at least 60 days after written notification of that change has been made to the department.

(d)1. If the surtax is levied pursuant to a referendum, the proceeds of the surtax and any interest accrued thereto may be expended by the school district or within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for the purpose of servicing bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources. However, if the surtax is levied pursuant to an ordinance approved by an extraordinary vote of the members of the county governing authority, the proceeds and any interest accrued thereto may be used for operational expenses of any infrastructure or for any public purpose authorized in the ordinance under which the surtax is levied.

2. For the purposes of this paragraph, "infrastructure" means any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto.

(e) A school district, county, or municipality that receives proceeds under this subsection following a referendum may pledge the proceeds for the purpose of servicing new bond indebtedness incurred pursuant to law. Local governments may use the services of the Division of Bond Finance pursuant to the State Bond Act to issue any bonds through the provisions of this subsection. A jurisdiction may not issue bonds pursuant to this subsection more frequently than once per year. A county and municipality may join together to issue bonds authorized by this subsection.

(f) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (2), (4), and (5) in excess of a combined rate of 1 percent.

(4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

(a)1. The governing body in each county the government of which is not consolidated with that of one or more municipalities, which has a population of at least 800,000 residents and is not authorized to levy a surtax under subsection (5), may levy, pursuant to an ordinance either approved by an extraordinary vote of the governing body or conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

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

FOR THE . . .CENTS TAX
 AGAINST THE . . .CENTS TAX

3. The ordinance adopted by the governing body providing for the imposition of the surtax shall set forth a plan for providing health care services to qualified residents, as defined in subparagraph 4. Such plan and subsequent amendments to it shall fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The plan must also address the services to be provided by the Level I trauma center. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration both a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers, including hospitals with a Level I trauma center, will include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, promote the advancement of technology in medical services, recognize the level of responsiveness to medical needs in trauma cases, and require cost containment including, but not limited to, case management. It must also provide that any hospitals that are owned and operated by government entities on May 21, 1991, must, as a condition of receiving funds under this subsection, afford public access equal to that provided under s. 286.011 as to meetings of the governing board, the subject of which is budgeting resources for the rendition of charity care as that term is defined in the Florida Hospital Uniform Reporting System (FHURS) manual referenced in s. 408.07. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

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

- a. Qualified as indigent persons as certified by the authorizing county;
- b. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the authorizing county is intended to serve as the payor of last resort; or
- c. Participating in innovative, cost-effective programs approved by the authorizing county.

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

- a. Maintain the moneys in an indigent health care trust fund;
- b. Invest any funds held on deposit in the trust fund pursuant to general law;
- c. Disburse the funds, including any interest earned, to any provider of health care services, as provided in subparagraphs 3. and 4., upon directive from the authorizing county. However, if a county has a population of at least 800,000 residents and has levied the surtax authorized in this paragraph, notwithstanding any directive from the authorizing county, on October 1 of each calendar year, the clerk of the court shall issue a check in the amount of \$6.5 million to a hospital in its jurisdiction that has a Level I trauma center or shall issue a check in the amount of \$3.5 million to a hospital in its jurisdiction that has a Level I trauma center if that county enacts and implements a hospital lien law in accordance with chapter 98-499, Laws of Florida. The issuance of the checks on October 1 of each year is provided in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center status requests such funds to be used to generate federal matching funds under Medicaid, the clerk of the court shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent that it is allowed through the General Appropriations Act; and

d. Prepare on a biennial basis an audit of the trust fund specified in sub-subparagraph a. Commencing February 1, 2004, such audit shall be delivered to the governing body and to the chair of the legislative delegation of each

authorizing county.

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

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

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

FOR THE. . .CENTS TAX
AGAINST THE. . .CENTS TAX

2. The ordinance adopted by the governing body of the county providing for the imposition of the surtax shall set forth a plan for providing trauma services to trauma victims presenting in the trauma service area in which such county is located.

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

- a. Maintain the moneys in a trauma services trust fund.
- b. Invest any funds held on deposit in the trust fund pursuant to general law.
- c. Disburse the funds, including any interest earned on such funds, to the trauma center in its trauma service area, as provided in the plan set forth pursuant to subparagraph 2., upon directive from the authorizing county. If the trauma center receiving funds requests such funds be used to generate federal matching funds under Medicaid, the custodian of the funds shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent that the agency is allowed through the General Appropriations Act.
- d. Prepare on a biennial basis an audit of the trauma services trust fund specified in sub-subparagraph a., to be delivered to the authorizing county.

4. A discretionary sales surtax imposed pursuant to this paragraph shall expire 4 years after the effective date of the surtax, unless reenacted by ordinance subject to approval by a majority of the electors of the county voting in a subsequent referendum.

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

(5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in s. 125.011(1) may levy the surtax authorized in this subsection pursuant to an ordinance either approved by extraordinary vote of the county commission or conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum. In a county as defined in s. 125.011(1), for the purposes of this subsection, “county public general hospital” means a general hospital as defined in s. 395.002 which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.

(a) The rate shall be 0.5 percent.

(b) If the ordinance is conditioned on a referendum, the proposal to adopt the county public hospital surtax shall be placed on the ballot in accordance with law at a time to be set at the discretion of the governing body. The referendum question on the ballot shall include a brief general description of the health care services to be funded by the surtax.

(c) Proceeds from the surtax shall be:

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

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

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

1. Twenty-five percent of such amount must be remitted to a governing board, agency, or authority that is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the plan for indigent health care services provided for in paragraph (e);

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

(e) A governing board, agency, or authority shall be chartered by the county commission upon this act becoming law. The governing board, agency, or authority shall adopt and implement a health care plan for indigent health care services. The governing board, agency, or authority shall consist of no more than seven and no fewer than five members appointed by the county commission. The members of the governing board, agency, or authority shall be at least 18 years of age and residents of the county. No member may be employed by or affiliated with a health care provider or the public health trust, agency, or authority responsible for the county public general hospital. The following community organizations shall each appoint a representative to a nominating committee: the South Florida Hospital and Healthcare Association, the Miami-Dade County Public Health Trust, the Dade County Medical Association, the Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade County. This committee shall nominate between 10 and 14 county citizens for the governing board, agency, or authority. The slate shall be presented to the county commission and the county commission shall confirm the top five to seven nominees, depending on the size of the governing board. Until such time as the governing board, agency, or authority is created, the funds provided for in subparagraph (d)2. shall be placed in a restricted account set aside from other county funds and not disbursed by the county for any other purpose.

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

2. The plan and subsequent amendments to it shall fund a defined range of health care services for both indigent persons and the medically poor, including primary care, preventive care, hospital emergency room care, and hospital care necessary to stabilize the patient. For the purposes of this section, "stabilization" means stabilization as defined in s. 397.311(44). Where consistent with these objectives, the plan may include services rendered by physicians, clinics, community hospitals, and alternative delivery sites, as well as at least one regional referral hospital per service area. The plan shall provide that agreements negotiated between the governing board, agency, or authority and providers shall recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care to draw down federal funds where appropriate, and require cost containment, including, but not limited to, case management. From the funds specified in subparagraphs (d)1. and 2. for indigent health care services, service providers shall receive reimbursement at a Medicaid rate to be determined by the governing board, agency, or authority created pursuant to this paragraph for the initial emergency room visit, and a per-member per-month fee or capitation for those members enrolled in their service area, as compensation for the services rendered following the initial emergency visit. Except for provisions of emergency services, upon determination of eligibility, enrollment shall be deemed to have occurred at the time services were rendered. The provisions for specific reimbursement of emergency services shall be repealed on July 1, 2001, unless otherwise reenacted by the Legislature. The capitation amount or rate shall be determined before program implementation by an independent actuarial consultant. In no event shall such reimbursement rates exceed the Medicaid rate. The plan must also provide that any hospitals owned and operated by government entities on or

after the effective date of this act must, as a condition of receiving funds under this subsection, afford public access equal to that provided under s. 286.011 as to any meeting of the governing board, agency, or authority the subject of which is budgeting resources for the retention of charity care, as that term is defined in the rules of the Agency for Health Care Administration. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service and delivery funding.

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

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

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

(f) Notwithstanding any other provision of this section, a county may not levy local option sales surtaxes authorized in this subsection and subsections (2) and (3) in excess of a combined rate of 1 percent.

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

(a) The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

(b) The resolution shall include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The statement shall conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

FOR THE

CENTS TAX

AGAINST THE

CENTS TAX

(c) The resolution providing for the imposition of the surtax shall set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used for the purpose of servicing bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses.

(d) Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.

(7) VOTER-APPROVED INDIGENT CARE SURTAX.—

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

2. Notwithstanding subparagraph 1., the governing body of any county that has a population of fewer than 50,000 residents may levy an indigent care surtax pursuant to an ordinance conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum. The surtax may be levied at a rate not to exceed 1 percent.

(b) A statement that includes a brief and general description of the purposes to be funded by the surtax and that conforms to the requirements of s. 101.161 shall be placed on the ballot by the governing body of the county. The

following questions shall be placed on the ballot:

FOR THE . . .CENTS TAX
AGAINST THE . . .CENTS TAX

(c)1. The ordinance adopted by the governing body providing for the imposition of the surtax must set forth a plan for providing health care services to qualified residents, as defined in paragraph (d). The plan and subsequent amendments to it shall fund a broad range of health care services for indigent persons and the medically poor, including, but not limited to, primary care and preventive care, as well as hospital care. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers shall include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, and require cost containment, including, but not limited to, case management. The plan must also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

2. In addition to the uses specified or services required to be provided under this subsection, the ordinance adopted by a county that has a population of fewer than 50,000 residents may pledge surtax proceeds to service new or existing bond indebtedness incurred to finance, plan, construct, or reconstruct a public or not-for-profit hospital in such county and any land acquisition, land improvement, design, or engineering costs related to such hospital, if the governing body of the county determines that a public or not-for-profit hospital existing at the time of issuance of the bonds authorized under this subparagraph would, more likely than not, otherwise cease to operate. The plan required under this paragraph may, by an extraordinary vote of the governing body of such county, provide that some or all of the surtax revenues and any interest earned must be expended for the purpose of servicing such bond indebtedness. Such county may also use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue bonds under this subparagraph. A jurisdiction may not issue bonds under this subparagraph more frequently than once per year. Any county that has a population of fewer than 50,000 residents at the time any bonds authorized in this subparagraph are issued retains the authority granted under this subparagraph throughout the terms of such bonds, including the term of any refinancing bonds, regardless of any subsequent increase in population which would result in such county having 50,000 or more residents.

(d) For the purpose of this subsection, the term "qualified residents" means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the authorizing county;
2. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the authorizing county shall serve as the payor of last resort; or
3. Participating in innovative, cost-effective programs approved by the authorizing county.

(e) Moneys collected pursuant to this subsection remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the clerk of the circuit court as ex officio custodian of the funds of the authorizing county. The clerk of the circuit court shall:

1. Maintain the moneys in an indigent health care trust fund.
2. Invest any funds held on deposit in the trust fund pursuant to general law.
3. Disburse the funds, including any interest earned, to any provider of health care services, as provided in paragraphs (c) and (d), upon directive from the authorizing county.
4. Disburse the funds, including any interest earned, to service any bond indebtedness authorized in this

subsection upon directive from the authorizing county, which directive may be irrevocably given at the time the bond indebtedness is incurred.

(f) Notwithstanding any other provision of this section, a county may not levy local option sales surtaxes authorized in this subsection and subsections (2) and (3) in excess of a combined rate of 1 percent or, if a publicly supported medical school is located in the county or the county has a population of fewer than 50,000 residents, in excess of a combined rate of 1.5 percent.

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

(a) The governing authority of a county, other than a county that has imposed two separate discretionary surtaxes without expiration, may, by ordinance, levy a discretionary sales surtax of up to 1 percent for emergency fire rescue services and facilities as provided in this subsection. As used in this subsection, the term “emergency fire rescue services” includes, but is not limited to, preventing and extinguishing fires; protecting and saving life and property from fires or natural or intentional acts or disasters; enforcing municipal, county, or state fire prevention codes and laws pertaining to the prevention and control of fires; and providing prehospital emergency medical treatment.

(b) Upon the adoption of the ordinance, the levy of the surtax must be placed on the ballot by the governing authority of the county enacting the ordinance. The ordinance will take effect if approved by a majority of the electors of the county voting in a referendum held for such purpose. The referendum shall be placed on the ballot of a regularly scheduled election. The ballot for the referendum must conform to the requirements of s. 101.161.

(c) Pursuant to s. 212.054(4), the proceeds of the discretionary sales surtax collected under this subsection, less an administrative fee that may be retained by the Department of Revenue, shall be distributed by the department to the county. The county shall distribute the proceeds it receives from the department to each local government entity providing emergency fire rescue services in the county. The surtax proceeds, less an administrative fee not to exceed 2 percent of the surtax collected, shall be distributed by the county based on each entity’s average annual expenditures for fire control and emergency fire rescue services in the 5 fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the 5 fiscal years preceding the fiscal year in which the surtax takes effect. The county shall revise the distribution proportions to reflect a change in the service area of an entity receiving a distribution of the surtax proceeds. If an entity declines its share of surtax revenue, such revenue shall be redistributed proportionally to the entities that are participating in the sharing of such revenue based on each participating entity’s average annual expenditures for fire control and emergency fire rescue services in the preceding 5 fiscal years in proportion to the average annual total of the expenditures for the participating entities in the preceding 5 fiscal years.

(d) If a local government entity requests personnel or equipment from any other service provider on a long-term basis and the personnel or equipment is provided, the local government entity providing the service is entitled to payment from the requesting service provider from that provider’s share of the surtax proceeds for all costs of the equipment or personnel.

(e) Upon the surtax taking effect and initiation of collections, each local government entity receiving a share of surtax proceeds shall reduce the ad valorem tax levy or any non-ad valorem assessment for fire control and emergency rescue services in its next and subsequent budgets by the estimated amount of revenue provided by the surtax.

(f) Use of surtax proceeds authorized under this subsection does not relieve a local government entity from complying with chapter 200 and any related provision of law that establishes millage caps or limits undesignated budget reserves and procedures for establishing rollback rates for ad valorem taxes and budget adoption. If surtax collections exceed projected collections in any fiscal year, any surplus distribution shall be used to further reduce ad valorem taxes in the next fiscal year. These proceeds shall be applied as a rebate to the final millage, after the TRIM notice is completed in accordance with this provision. If a local government entity receiving a share of the surtax is unable to further reduce ad valorem taxes because the millage rate is zero, the funds shall be applied to reduce any non-ad valorem assessments levied for the purposes described in this section. If no ad valorem or non-ad valorem reduction is possible, the surplus surtax collections shall be returned to the county, and the county shall reduce the

county millage rates to offset the surplus surtax proceeds.

(g) Surtax collections shall be initiated on January 1 of the year following a successful referendum in order to coincide with s. 212.054(5).

(h) Notwithstanding s. 212.054, if a multicounty independent special district created pursuant to chapter 67-764, Laws of Florida, levies ad valorem taxes on district property to fund emergency fire rescue services within the district and is required by s. 2, Art. VII of the State Constitution to maintain a uniform ad valorem tax rate throughout the district, the county may not levy the discretionary sales surtax authorized by this subsection within the boundaries of the district.

(9) PENSION LIABILITY SURTAX.—

(a) The governing body of a county may levy a pension liability surtax to fund an underfunded defined benefit retirement plan or system, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of the electors of the county voting in a referendum, at a rate that may not exceed 0.5 percent. The county may not impose a pension liability surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services pursuant to s. 112.63 must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax. The governing body of a county may only impose the surtax if:

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.

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

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

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

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

(b) A referendum to adopt a pension liability surtax must meet the requirements of s. 101.161 and must include a brief and general description of the purposes for which the surtax proceeds will be used.

(c) Pursuant to s. 212.054(4), the proceeds of the surtax collected under this subsection, less an administrative fee that may be retained by the department, shall be distributed by the department to the local government.

(d) The local government may use the pension liability surtax proceeds in the following manner:

1. If the proceeds of the pension liability surtax have been actuarially recognized as provided in s. 112.64(6), the local government must distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System.

2. If the proceeds of the pension liability surtax have not been actuarially recognized, the local government is authorized to distribute the proceeds to an eligible defined benefit retirement plan or system, not including the Florida Retirement System, to pledge the proceeds of the surtax to repay debts incurred for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system, and to reimburse itself from the proceeds of the surtax for any borrowing costs associated with such debts.

(e) The ordinance providing for the imposition of the pension liability surtax must specify how the proceeds will be used:

1. The ordinance must specify the method of determining the percentage of the proceeds, and the frequency of such payments, distributed to each eligible defined benefit retirement plan or system if the proceeds of the pension liability surtax are actuarially recognized as provided in s. [112.64\(6\)](#).

2. The ordinance must specify the local government's intention to incur debt for the purpose of making advanced payments toward the unfunded liability of an underfunded defined benefit retirement plan or system if the proceeds of the pension liability surtax are not actuarially recognized as provided in s. [112.64\(6\)](#).

(f) A pension liability surtax imposed pursuant to this subsection shall terminate on December 31 of the year in which the actuarial funding level is expected to reach or exceed 100 percent for the defined benefit retirement plan or system for which the surtax was levied or December 31, 2060, whichever occurs first. The most recent actuarial report submitted to the Department of Management Services pursuant to s. [112.63](#) must be used to establish the level of actuarial funding.

(g) Notwithstanding any other provision of this section, a county may not levy local option sales surtaxes authorized in this subsection and subsections (2), (3), (4), and (5) in excess of a combined rate of 1 percent.

History.—s. 2, ch. 76-284; s. 5, ch. 82-154; s. 3, ch. 83-3; s. 1, ch. 84-373; s. 1, ch. 84-555; s. 25, ch. 85-180; s. 70, ch. 85-342; s. 8, ch. 87-99; s. 1, ch. 87-100; s. 2, ch. 87-239; s. 12, ch. 87-548; s. 85, ch. 90-132; s. 4, ch. 90-203; s. 1, ch. 90-282; ss. 2, 3, ch. 91-81; s. 29, ch. 91-112; s. 2, ch. 91-418; s. 1, ch. 91-423; s. 148, ch. 92-279; ss. 1, 2, ch. 92-309; s. 55, ch. 92-326; s. 3, ch. 93-207; s. 3, ch. 93-222; s. 51, ch. 94-356; s. 1, ch. 95-258; s. 1, ch. 96-240; s. 1, ch. 97-83; s. 17, ch. 97-384; s. 7, ch. 98-258; s. 9, ch. 98-342; s. 4, ch. 99-4; s. 1, ch. 99-340; s. 54, ch. 99-385; s. 40, ch. 2000-151; ss. 10, 11, 13, 16, ch. 2000-312; s. 78, ch. 2000-318; s. 33, ch. 2001-60; s. 100, ch. 2002-20; s. 7, ch. 2002-196; s. 1, ch. 2003-77; ss. 33, 42, ch. 2003-254; s. 91, ch. 2003-402; s. 6, ch. 2004-41; s. 1, ch. 2004-66; s. 1, ch. 2004-259; s. 3, ch. 2005-55; s. 1, ch. 2005-56; s. 1, ch. 2005-96; s. 1, ch. 2005-242; s. 1, ch. 2006-66; s. 2, ch. 2006-223; s. 14, ch. 2007-196; s. 19, ch. 2009-96; s. 1, ch. 2009-132; s. 1, ch. 2009-146; s. 1, ch. 2009-182; s. 1, ch. 2010-154; s. 1, ch. 2010-225; s. 5, ch. 2011-15; s. 3, ch. 2012-117; s. 14, ch. 2013-198; s. 6, ch. 2015-100; s. 1, ch. 2015-169; s. 2, ch. 2016-146; s. 2, ch. 2016-225; s. 64, ch. 2016-241.

Select Year: 2016

The 2016 Florida Statutes

Title XI
 COUNTY ORGANIZATION AND INTERGOVERNMENTAL
 RELATIONS

Chapter 163
 INTERGOVERNMENTAL
 PROGRAMS

[View Entire Chapter](#)

163.3164 Community Planning Act; definitions.—As used in this act:

(1) “Adaptation action area” or “adaptation area” means a designation in the coastal management element of a local government’s comprehensive plan which identifies one or more areas that experience coastal flooding due to extreme high tides and storm surge, and that are vulnerable to the related impacts of rising sea levels for the purpose of prioritizing funding for infrastructure needs and adaptation planning.

(2) “Administration Commission” means the Governor and the Cabinet, and for purposes of this chapter the commission shall act on a simple majority vote, except that for purposes of imposing the sanctions provided in s. [163.3184\(8\)](#), affirmative action shall require the approval of the Governor and at least three other members of the commission.

(3) “Affordable housing” has the same meaning as in s. [420.0004\(3\)](#).

(4) “Agricultural enclave” means an unincorporated, undeveloped parcel that:

(a) Is owned by a single person or entity;

(b) Has been in continuous use for bona fide agricultural purposes, as defined by s. [193.461](#), for a period of 5 years prior to the date of any comprehensive plan amendment application;

(c) Is surrounded on at least 75 percent of its perimeter by:

1. Property that has existing industrial, commercial, or residential development; or

2. Property that the local government has designated, in the local government’s comprehensive plan, zoning map, and future land use map, as land that is to be developed for industrial, commercial, or residential purposes, and at least 75 percent of such property is existing industrial, commercial, or residential development;

(d) Has public services, including water, wastewater, transportation, schools, and recreation facilities, available or such public services are scheduled in the capital improvement element to be provided by the local government or can be provided by an alternative provider of local government infrastructure in order to ensure consistency with applicable concurrency provisions of s. [163.3180](#); and

(e) Does not exceed 1,280 acres; however, if the property is surrounded by existing or authorized residential development that will result in a density at buildout of at least 1,000 residents per square mile, then the area shall be determined to be urban and the parcel may not exceed 4,480 acres.

(5) “Antiquated subdivision” means a subdivision that was recorded or approved more than 20 years ago and that has substantially failed to be built and the continued buildout of the subdivision in accordance with the subdivision’s zoning and land use purposes would cause an imbalance of land uses and would be detrimental to the local and regional economies and environment, hinder current planning practices, and lead to inefficient and fiscally irresponsible development patterns as determined by the respective jurisdiction in which the subdivision is located.

(6) “Area” or “area of jurisdiction” means the total area qualifying under this act, whether this be all of the lands lying within the limits of an incorporated municipality, lands in and adjacent to incorporated municipalities, all unincorporated lands within a county, or areas comprising combinations of the lands in incorporated municipalities and unincorporated areas of counties.

(7) “Capital improvement” means physical assets constructed or purchased to provide, improve, or replace a public facility and which are typically large scale and high in cost. The cost of a capital improvement is generally

nonrecurring and may require multiyear financing. For the purposes of this part, physical assets that have been identified as existing or projected needs in the individual comprehensive plan elements shall be considered capital improvements.

(8) "Coastal area" means the 35 coastal counties and all coastal municipalities within their boundaries.

(9) "Compatibility" means a condition in which land uses or conditions can coexist in relative proximity to each other in a stable fashion over time such that no use or condition is unduly negatively impacted directly or indirectly by another use or condition.

(10) "Comprehensive plan" means a plan that meets the requirements of ss. 163.3177 and 163.3178.

(11) "Deepwater ports" means the ports identified in s. 403.021(9).

(12) "Density" means an objective measurement of the number of people or residential units allowed per unit of land, such as residents or employees per acre.

(13) "Developer" means any person, including a governmental agency, undertaking any development as defined in this act.

(14) "Development" has the same meaning as in s. 380.04.

(15) "Development order" means any order granting, denying, or granting with conditions an application for a development permit.

(16) "Development permit" includes any building permit, zoning permit, subdivision approval, rezoning, certification, special exception, variance, or any other official action of local government having the effect of permitting the development of land.

(17) "Downtown revitalization" means the physical and economic renewal of a central business district of a community as designated by local government, and includes both downtown development and redevelopment.

(18) "Floodprone areas" means areas inundated during a 100-year flood event or areas identified by the National Flood Insurance Program as an A Zone on flood insurance rate maps or flood hazard boundary maps.

(19) "Goal" means the long-term end toward which programs or activities are ultimately directed.

(20) "Governing body" means the board of county commissioners of a county, the commission or council of an incorporated municipality, or any other chief governing body of a unit of local government, however designated, or the combination of such bodies where joint utilization of this act is accomplished as provided herein.

(21) "Governmental agency" means:

(a) The United States or any department, commission, agency, or other instrumentality thereof.

(b) This state or any department, commission, agency, or other instrumentality thereof.

(c) Any local government, as defined in this section, or any department, commission, agency, or other instrumentality thereof.

(d) Any school board or other special district, authority, or governmental entity.

(22) "Intensity" means an objective measurement of the extent to which land may be developed or used, including the consumption or use of the space above, on, or below ground; the measurement of the use of or demand on natural resources; and the measurement of the use of or demand on facilities and services.

(23) "Internal trip capture" means trips generated by a mixed-use project that travel from one onsite land use to another onsite land use without using the external road network.

(24) "Land" means the earth, water, and air, above, below, or on the surface, and includes any improvements or structures customarily regarded as land.

(25) "Land development regulation commission" means a commission designated by a local government to develop and recommend, to the local governing body, land development regulations which implement the adopted comprehensive plan and to review land development regulations, or amendments thereto, for consistency with the adopted plan and report to the governing body regarding its findings. The responsibilities of the land development regulation commission may be performed by the local planning agency.

(26) "Land development regulations" means ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, or sign regulations or any other regulations controlling the development of land, except that this definition does not

apply in s. 163.3213.

(27) "Land use" means the development that has occurred on the land, the development that is proposed by a developer on the land, or the use that is permitted or permissible on the land under an adopted comprehensive plan or element or portion thereof, land development regulations, or a land development code, as the context may indicate.

(28) "Level of service" means an indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. Level of service shall indicate the capacity per unit of demand for each public facility.

(29) "Local government" means any county or municipality.

(30) "Local planning agency" means the agency designated to prepare the comprehensive plan or plan amendments required by this act.

(31) "Newspaper of general circulation" means a newspaper published at least on a weekly basis and printed in the language most commonly spoken in the area within which it circulates, but does not include a newspaper intended primarily for members of a particular professional or occupational group, a newspaper whose primary function is to carry legal notices, or a newspaper that is given away primarily to distribute advertising.

(32) "New town" means an urban activity center and community designated on the future land use map of sufficient size, population, and land use composition to support a variety of economic and social activities consistent with an urban area designation. New towns shall include basic economic activities; all major land use categories, with the possible exception of agricultural and industrial; and a centrally provided full range of public facilities and services that demonstrate internal trip capture. A new town shall be based on a master development plan.

(33) "Objective" means a specific, measurable, intermediate end that is achievable and marks progress toward a goal.

(34) "Parcel of land" means any quantity of land capable of being described with such definiteness that its locations and boundaries may be established, which is designated by its owner or developer as land to be used, or developed as, a unit or which has been used or developed as a unit.

(35) "Person" means an individual, corporation, governmental agency, business trust, estate, trust, partnership, association, two or more persons having a joint or common interest, or any other legal entity.

(36) "Policy" means the way in which programs and activities are conducted to achieve an identified goal.

(37) "Projects that promote public transportation" means projects that directly affect the provisions of public transit, including transit terminals, transit lines and routes, separate lanes for the exclusive use of public transit services, transit stops (shelters and stations), office buildings or projects that include fixed-rail or transit terminals as part of the building, and projects which are transit oriented and designed to complement reasonably proximate planned or existing public facilities.

(38) "Public facilities" means major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities.

(39) "Public notice" means notice as required by s. 125.66(2) for a county or by s. 166.041(3)(a) for a municipality. The public notice procedures required in this part are established as minimum public notice procedures.

(40) "Regional planning agency" means the council created pursuant to chapter 186.

(41) "Seasonal population" means part-time inhabitants who use, or may be expected to use, public facilities or services, but are not residents and includes tourists, migrant farmworkers, and other short-term and long-term visitors.

(42) "Sector plan" means the process authorized by s. 163.3245 in which one or more local governments engage in long-term planning for a large area and address regional issues through adoption of detailed specific area plans within the planning area as a means of fostering innovative planning and development strategies, furthering the purposes of this part and part I of chapter 380, reducing overlapping data and analysis requirements, protecting regionally significant resources and facilities, and addressing extrajurisdictional impacts. The term includes an optional sector plan that was adopted before June 2, 2011.

- (43) "State land planning agency" means the Department of Economic Opportunity.
- (44) "Structure" has the same meaning as in s. [380.031\(19\)](#).
- (45) "Suitability" means the degree to which the existing characteristics and limitations of land and water are compatible with a proposed use or development.
- (46) "Transit-oriented development" means a project or projects, in areas identified in a local government comprehensive plan, that is or will be served by existing or planned transit service. These designated areas shall be compact, moderate to high density developments, of mixed-use character, interconnected with other land uses, bicycle and pedestrian friendly, and designed to support frequent transit service operating through, collectively or separately, rail, fixed guideway, streetcar, or bus systems on dedicated facilities or available roadway connections.
- (47) "Transportation corridor management" means the coordination of the planning of designated future transportation corridors with land use planning within and adjacent to the corridor to promote orderly growth, to meet the concurrency requirements of this chapter, and to maintain the integrity of the corridor for transportation purposes.
- (48) "Urban infill" means the development of vacant parcels in otherwise built-up areas where public facilities such as sewer systems, roads, schools, and recreation areas are already in place and the average residential density is at least five dwelling units per acre, the average nonresidential intensity is at least a floor area ratio of 1.0 and vacant, developable land does not constitute more than 10 percent of the area.
- (49) "Urban redevelopment" means demolition and reconstruction or substantial renovation of existing buildings or infrastructure within urban infill areas, existing urban service areas, or community redevelopment areas created pursuant to part III.
- (50) "Urban service area" means areas identified in the comprehensive plan where public facilities and services, including, but not limited to, central water and sewer capacity and roads, are already in place or are identified in the capital improvements element. The term includes any areas identified in the comprehensive plan as urban service areas, regardless of local government limitation.
- (51) "Urban sprawl" means a development pattern characterized by low density, automobile-dependent development with either a single use or multiple uses that are not functionally related, requiring the extension of public facilities and services in an inefficient manner, and failing to provide a clear separation between urban and rural uses.

History.—s. 3, ch. 75-257; s. 49, ch. 79-190; s. 10, ch. 81-167; s. 10, ch. 83-55; s. 2, ch. 85-55; s. 3, ch. 92-129; s. 2, ch. 93-206; s. 2, ch. 95-257; s. 22, ch. 95-280; s. 7, ch. 95-310; s. 2, ch. 98-176; s. 2, ch. 99-378; s. 1, ch. 2005-290; s. 3, ch. 2006-255; s. 1, ch. 2007-204; s. 2, ch. 2009-96; s. 2, ch. 2011-14; ss. 6, 80, ch. 2011-139; s. 59, ch. 2011-142.

Select Year: 2016 ▾ |

The 2016 Florida Statutes

Title XIII
PLANNING AND
DEVELOPMENT

Chapter 189
UNIFORM SPECIAL DISTRICT ACCOUNTABILITY
ACT

[View Entire
Chapter](#)

189.012 Definitions.—As used in this chapter, the term:

- (1) “Department” means the Department of Economic Opportunity.
- (2) “Dependent special district” means a special district that meets at least one of the following criteria:
 - (a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
 - (b) All members of its governing body are appointed by the governing body of a single county or a single municipality.
 - (c) During their unexpired terms, members of the special district’s governing body are subject to removal at will by the governing body of a single county or a single municipality.
 - (d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

This subsection is for purposes of definition only. Nothing in this subsection confers additional authority upon local governments not otherwise authorized by the provisions of the special acts or general acts of local application creating each special district, as amended.

(3) “Independent special district” means a special district that is not a dependent special district as defined in subsection (2). A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

(4) “Local governing authority” means the governing body of a unit of local general-purpose government. However, if the special district is a political subdivision of a municipality, “local governing authority” means the municipality.

(5) “Public facilities” means major capital improvements, including, but not limited to, transportation facilities, sanitary sewer facilities, solid waste facilities, water management and control facilities, potable water facilities, alternative water systems, educational facilities, parks and recreational facilities, health systems and facilities, and, except for spoil disposal by those ports listed in s. 311.09(1), spoil disposal sites for maintenance dredging in waters of the state.

(6) “Special district” means a unit of local government created for a special purpose, as opposed to a general purpose, which has jurisdiction to operate within a limited geographic boundary and is created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. The term does not include a school district, a community college district, a special improvement district created pursuant to s. 285.17, a municipal service taxing or benefit unit as specified in s. 125.01, or a board which provides electrical service and which is a political subdivision of a municipality or is part of a municipality.

(7) “Water management district” for purposes of this chapter means a special taxing district which is a regional water management district created and operated pursuant to chapter 373 or chapter 61-691, Laws of Florida, or a flood control district created and operated pursuant to chapter 25270, Laws of Florida, 1949, as modified by s. 373.149.

History.—s. 3, ch. 89-169; s. 1, ch. 92-314; s. 4, ch. 97-255; s. 64, ch. 2011-142; s. 10, ch. 2014-22.

Note.—Former s. 189.403.

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Florida Statutes

Chapter 218
Insurance

Part I
General Provisions

Section 218.01
Short Title

218.01 Short title.—This chapter shall be known as the

(1) "Insurance Code" and the provisions of this chapter shall

(2) apply to all insurance policies, contracts, and agreements

(3) issued or entered into in this state, whether or not the

policy is

(4) issued or entered into by a person licensed under this

chapter.

(5) The provisions of this chapter shall not apply to any

(6) contract of reinsurance, including any contract of

(7) retrocession, or any contract of surplus lines

(8) insurance, or any contract of insurance

(9) issued or entered into by a person licensed under this

(10) chapter, or any contract of insurance issued or

(11) entered into by a person licensed under this

(12) chapter, or any contract of insurance issued or

(13) entered into by a person licensed under this

(14) chapter, or any contract of insurance issued or

(15) entered into by a person licensed under this

(16) chapter, or any contract of insurance issued or

(17) entered into by a person licensed under this

(18) chapter.

(19) The provisions of this chapter shall not apply to any

(20) contract of reinsurance, including any contract of

(21) retrocession, or any contract of surplus lines

(22) insurance, or any contract of insurance

(23) issued or entered into by a person licensed under this

(24) chapter, or any contract of insurance issued or

(25) entered into by a person licensed under this

(26) chapter, or any contract of insurance issued or

(27) entered into by a person licensed under this

(28) chapter, or any contract of insurance issued or

(29) entered into by a person licensed under this

(30) chapter, or any contract of insurance issued or

(31) entered into by a person licensed under this

(32) chapter, or any contract of insurance issued or

(33) entered into by a person licensed under this

(34) chapter, or any contract of insurance issued or

(35) entered into by a person licensed under this

(36) chapter, or any contract of insurance issued or

Select Year: 2016 ▾ Go

The 2016 Florida Statutes

Title XI
 COUNTY ORGANIZATION AND INTERGOVERNMENTAL
 RELATIONS

Chapter 163
 INTERGOVERNMENTAL
 PROGRAMS

View Entire
 Chapter

163.3221 Florida Local Government Development Agreement Act; definitions.—As used in ss. 163.3220-163.3243:

- (1) "Brownfield designation" means a resolution adopted by a local government pursuant to the Brownfields Redevelopment Act, ss. 376.77-376.85.
- (2) "Comprehensive plan" means a plan adopted pursuant to the Community Planning Act.
- (3) "Developer" means any person, including a governmental agency, undertaking any development.
- (4) "Development" means the carrying out of any building activity or mining operation, the making of any material change in the use or appearance of any structure or land, or the dividing of land into three or more parcels.
 - (a) The following activities or uses shall be taken for the purposes of this act to involve "development":
 1. A reconstruction, alteration of the size, or material change in the external appearance of a structure on land.
 2. A change in the intensity of use of land, such as an increase in the number of dwelling units in a structure or on land or a material increase in the number of businesses, manufacturing establishments, offices, or dwelling units in a structure or on land.
 3. Alteration of a shore or bank of a seacoast, river, stream, lake, pond, or canal, including any "coastal construction" as defined in s. 161.021.
 4. Commencement of drilling, except to obtain soil samples, mining, or excavation on a parcel of land.
 5. Demolition of a structure.
 6. Clearing of land as an adjunct of construction.
 7. Deposit of refuse, solid or liquid waste, or fill on a parcel of land.
 - (b) The following operations or uses shall not be taken for the purpose of this act to involve "development":
 1. Work by a highway or road agency or railroad company for the maintenance or improvement of a road or railroad track, if the work is carried out on land within the boundaries of the right-of-way.
 2. Work by any utility and other persons engaged in the distribution or transmission of gas or water, for the purpose of inspecting, repairing, renewing, or constructing on established rights-of-way any sewers, mains, pipes, cables, utility tunnels, power lines, towers, poles, tracks, or the like.
 3. Work for the maintenance, renewal, improvement, or alteration of any structure, if the work affects only the interior or the color of the structure or the decoration of the exterior of the structure.
 4. The use of any structure or land devoted to dwelling uses for any purpose customarily incidental to enjoyment of the dwelling.
 5. The use of any land for the purpose of growing plants, crops, trees, and other agricultural or forestry products; raising livestock; or for other agricultural purposes.
 6. A change in use of land or structure from a use within a class specified in an ordinance or rule to another use in the same class.
 7. A change in the ownership or form of ownership of any parcel or structure.
 8. The creation or termination of rights of access, riparian rights, easements, covenants concerning development of land, or other rights in land.
 - (c) "Development," as designated in an ordinance, rule, or development permit includes all other development

customarily associated with it unless otherwise specified. When appropriate to the context, "development" refers to the act of developing or to the result of development. Reference to any specific operation is not intended to mean that the operation or activity, when part of other operations or activities, is not development. Reference to particular operations is not intended to limit the generality of this subsection.

(5) "Development permit" includes any building permit, zoning permit, subdivision approval, rezoning, certification, special exception, variance, or any other official action of local government having the effect of permitting the development of land.

(6) "Governing body" means the board of county commissioners of a county, the commission or council of an incorporated municipality, or any other chief governing body of a unit of local government, however designated.

(7) "Land" means the earth, water, and air, above, below, or on the surface, and includes any improvements or structures customarily regarded as land.

(8) "Land development regulations" means ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, or sign regulations or any other regulations controlling the development of land.

(9) "Laws" means all ordinances, resolutions, regulations, comprehensive plans, land development regulations, and rules adopted by a local government affecting the development of land.

(10) "Local government" means any county or municipality or any special district or local governmental entity established pursuant to law which exercises regulatory authority over, and grants development permits for, land development.

(11) "Local planning agency" means the agency designated to prepare a comprehensive plan or plan amendment pursuant to the Community Planning Act.

(12) "Person" means any individual, corporation, business or land trust, estate, trust, partnership, association, two or more persons having a joint or common interest, state agency, or any legal entity.

(13) "Public facilities" means major capital improvements, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational, and health systems and facilities.

(14) "State land planning agency" means the Department of Economic Opportunity.

History.—s. 20, ch. 86-191; s. 4, ch. 92-129; s. 9, ch. 99-378; s. 23, ch. 2011-139; s. 10, ch. 2012-96.

Draft Verbatim 8/9/16 BOCC Meeting

SK: You couldn't collect it until the 2017-2018 budget year.

RF: Right, so you can collect and start to get money eight months earlier than you would, so that is another reason why I was supportive of the sales tax. So, those are my questions, I don't, you know, I don't know when is the last time we can talk about how what group gets organized, and go do that, but obviously by a 5-0 vote, it would indicate that we, you know, that we're, that this Board is pretty strong about settling the Lagoon problem.

TI: Okay, back in October 2013, I asked this Board, minus Commissioners Barfield and Smith, because there were two other people sitting there. I asked them to declare the Lagoon the highest priority of the County, one of the highest priorities, and they shot it down. They didn't want to consider it one of our number one priorities over things like Economic Development and everything. So, that was 2013, then in March, when we had the fish kill, I put an Agenda Item forward and I asked them to declare a State of Emergency, because I thought it was urgent. It was an emergency, and it was really, really scary and awful, and we needed to go get help from the Governor and again, it got shot down 4:1. I'm just sitting here like whoa, so I guess the only way to get the Commissioners to realize it's a priority is to say 'hey, let's get the taxpayers to throw another \$300 million into it', then we'll get behind it. So, it appears that's the only way the Lagoon is going to become an emergency for these Commissioners is if we throw \$300 million and more dollars behind it. I'm very concerned because as I've stated numerous times, I'm not happy with how we manage money. Mr. Knowl, can you tell me if a half-cent sales tax can be used for de-mucking? Because I thought that that didn't pass in the Legislation that was presented, but I could've misread it. I thought that they asked for that.

SK: The answer is yes, for two reasons. Number one it's a Capital Maintenance even if it wasn't a Capital Improvement, per say, it's Capital Maintenance, but more importantly, there's a provision in the sales tax law that allows counties with over 75,000 population, that have a taxable value to assessed value ratio of less than 60 percent to use it for Parks and Recreation programs; and we have, you look through the findings on the Ordinance, you'll find out that the Indian River Lagoon is considered a recreation project, so therefore you can use it for operation and maintenance as well as the Capital Maintenance, which is the muck removal.

TI: Okay, I want to go on record saying I 100 percent disagree. I don't think that the Lagoon is a facility of Parks and Recreation. Where it touches the shoreline, I think it is, but I don't think it's legally permissible use of the sales tax. I know that everybody is ready, I am ready to leave, you all are ready to leave, so go ahead and make your motion. I have one more comment after the vote.

RF: And I just have one more comment. You know, as I said earlier is, the power is in the vote. One of the things this Board had control over doing was, and it was a four to one vote, which might be what today's is, is when the stormwater, and we looked at, we had 900 outfalls, this Board had to make a tough decision to raise the stormwater fees for the first time since 1994. We raised them and we did them in a step level, remember Andy, I think it was \$54 and \$64, or whatever it is. But it hadn't been raised in 25 years or so; and that was showing, not talking, that was showing you cared about the Lagoon, because you were willing to make that tough decision to make the rates increase, so, I would argue with you, Commissioner Infantini, that the proof is in your vote, and the vote to raise the stormwater fees you didn't think that was a priority. You might not think this one is a priority, sounds like Commissioner Anderson and I do. We're going to continue to stay consistent with voting on things that help the Lagoon.

The Florida Senate

CS/SB 346: Local Government Infrastructure Surtax

GENERAL BILL by Finance and Tax ; Altman

Local Government Infrastructure Surtax; Authorizing proceeds from a discretionary sales surtax to fund capital restoration of natural water bodies for public use under certain circumstances; limiting uses to dredging operations related to ecologically beneficial muck removal, etc.

Effective Date: 7/1/2016

Senate Committee References:

Last Action: 3/11/2016 Senate - Died in Appropriations

Location: In committee/council (AP)

Bill Text: [Web Page](#) | [PDF](#)

1. [Community Affairs \(CA\)](#)

2. [Finance and Tax \(FT\)](#)

3. [Appropriations \(AP\)](#)

Bill History

Date	Chamber	Action
9/24/2015	Senate	• Filed
10/6/2015	Senate	• Referred to Community Affairs; Finance and Tax; Appropriations -SJ 28
11/23/2015	Senate	• On Committee agenda-- Community Affairs, 12/01/15, 1:00 pm, 301 Senate Office Building
12/1/2015	Senate	• Favorable by Community Affairs; YEAS 5 NAYS 0 -SJ 125 • Now in Finance and Tax -SJ 125
1/12/2016	Senate	• Introduced -SJ 28
1/20/2016	Senate	• On Committee agenda-- Finance and Tax, 01/25/16, 1:00 pm, 401 Senate Office Building
1/25/2016	Senate	• CS by Finance and Tax; YEAS 6 NAYS 0 -SJ 246
1/26/2016	Senate	• Pending reference review under Rule 4.7(2) - (Committee Substitute)
1/27/2016	Senate	• Now in Appropriations -SJ 246 • CS by Finance and Tax read 1st time -SJ 249
3/11/2016	Senate	• Died in Appropriations

Related Bills

Bill Number	Subject	Filed By	Relationship	Last Action and Location	Track Bills
H 0995	Local Government Infrastructure Surtax	Mayfield	Identical	Last Action: 3/11/2016 H Died in Finance and Tax Committee	

Location: In committee/council
(FTC)

Bill Text

Version	Posted	Format
S 0346 Filed	9/24/2015 10:47 AM	Web Page PDF
S 0346 c1	1/26/2016 11:03 AM	Web Page PDF

Committee Amendments

S 0346 Filed

Amendment	Sponsor	Filed	Last Committee Action	Format
252756 - Amendment Delete lines 26 - 52 and insert:	Finance and Tax (Altman)	1/22/2016 11:14 AM	Replaced by Committee Substitute 1/25/2016	Web Page PDF

Floor Amendments

No Floor Amendments Available

Bill Analyses

Type	Analysis	Author	Posted	Format
Bill Analysis	S 0346	Community Affairs (Pre-Meeting)	11/30/2015 1:34 PM	PDF
Bill Analysis	S 0346	Community Affairs (Post-Meeting)	12/1/2015 3:16 PM	PDF
Bill Analysis	S 0346	Finance and Tax (Pre-Meeting)	1/22/2016 10:07 AM	PDF
Bill Analysis	S 0346	Finance and Tax (Post-Meeting)	1/26/2016 9:08 AM	PDF

Vote History - Committee

Version	Committee	Date	Result
S 0346 Filed	Community Affairs	12/1/2015 1:00 PM	5 Yeas - 0 Nays
S 0346 Filed	Finance and Tax	1/25/2016 1:00 PM	6 Yeas - 0 Nays

Vote History - Floor

No Vote History Available

Citations - Statutes (7)

Citation	Catchline	Location in Bill Location In Bill Help
202.19	Authorization to impose local communications services tax.	

[202.20](#) Local communications services tax conversion rates. [Page 4](#) (PDF)

[212.054](#) Discretionary sales surtax; limitations, administration, and collection. [Page 10](#) (PDF)

[212.055](#) Discretionary sales surtaxes; legislative intent; authorization and use of proceeds. [Page 1](#) (PDF)

[212.0597](#) Maximum tax on fractional aircraft ownership interests. [Page 12](#) (PDF)

[212.20](#) Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected. [Page 12](#) (PDF)

[1013.736](#) District Effort Recognition Program. [Page 13](#) (PDF)

Citations - Constitution (0)

No Constitutional citations.

Citations - Chapter Law (0)

No Chapter Law citations.

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

1/25/2016 Senate Finance & Tax Committee

SB 346: Local Government Infrastructure Surtax

General Bill by Finance and Tax; Altman

Senator Altman: Um, we allow in statute the ability of local governments to have what we call the local option infrastructure sales tax. Uh, it's uh, approved for various infrastructural programs. It must be approved by the voters though prior to implementing the local option sales tax. Typically when there is a backlog or a serious problem, the community rises up in support s these sales tax increases for only infrastructure purposes. What this bill does is it simply adds to the list of items, very prescriptive, you can only apply the infrastructure sales tax to those items that are set forth in statute. And uh what we've found is uh some infrastructure improvements are not included. In this particular case, uh local governments have approached uh the state wanting to have the ability to include dredging, environmentally beneficial dredging. Uh we know that the funding that comes through the Florida Inland Navigational District is way, way, way below uh the need, the ability to meet the need. We've also at the state level appropriated dollars for dredging. This simply allows local governments, by going to the, going to the public, uh being a part of that, that process, and having some skin in the game and help come up with some local dollars.

This amendment doesn't change the intent of the bill it's technical in clarifying we've been working with our partners over in the House and they want it to be infinitely sure, it to be infinitely clear that we're not raising a tax, that we're simply providing additional tool in the toolbox for local government and specifically going toward environmental muck dredging, only if there's a referendum uh held by the lo- by the county and approved and what this does it, it clarifies the language assuring that that will happen.

Senator Soto: This would help out with the Indian River Lagoon dredging ... (the Eau Gallie as well?)

Altman: Absolutely it would help the Indian River Lagoon, stressed lakes like Lake Apopka uh any sort of waterway that is in ?? environmental dredging.

Adopted.

Died in Appropriations.

By the Committee on Finance and Tax; and Senator Altman

593-02549-16

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1 A bill to be entitled

2 An act relating to local government infrastructure
3 surtax; amending s. 212.055, F.S.; authorizing
4 proceeds from a discretionary sales surtax to fund
5 capital restoration of natural water bodies for public
6 use under certain circumstances; limiting uses to
7 dredging operations related to ecologically beneficial
8 muck removal; reenacting s. 202.19(5) and (8), F.S.,
9 relating to the local communications services tax, s.
10 202.20(3), F.S., relating to local communications
11 services tax conversion rates, s. 212.054(1), (2)(a),
12 and (4)(a) and (b), F.S., relating to discretionary
13 sales surtaxes, s. 212.0597, F.S., relating to the
14 maximum tax on fractional aircraft ownership
15 interests, s. 212.20(6)(b), F.S., relating to the
16 proceeds of discretionary sales surtaxes, and s.
17 1013.736(2)(b), F.S., relating to eligibility for the
18 District Effort Recognition Program, to incorporate
19 the amendment made to s. 212.055(2), F.S., in
20 references thereto; providing an effective date.

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

23
24 Section 1. Paragraph (h) of subsection (2) of section
25 212.055, Florida Statutes, is redesignated as paragraph (i), and
26 a new paragraph (h) is added to that subsection to read:

27 212.055 Discretionary sales surtaxes; legislative intent;
28 authorization and use of proceeds.—It is the legislative intent
29 that any authorization for imposition of a discretionary sales
30 surtax shall be published in the Florida Statutes as a
31 subsection of this section, irrespective of the duration of the
32 levy. Each enactment shall specify the types of counties

593-02549-16

2016346c1

33 authorized to levy; the rate or rates which may be imposed; the
 34 maximum length of time the surtax may be imposed, if any; the
 35 procedure which must be followed to secure voter approval, if
 36 required; the purpose for which the proceeds may be expended;
 37 and such other requirements as the Legislature may provide.
 38 Taxable transactions and administrative procedures shall be as
 39 provided in s. 212.054.

40 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

41 (h) Notwithstanding paragraph (d), if approved by a
 42 majority of the electors of the county voting in a referendum,
 43 the proceeds of the surtax authorized by this subsection, and
 44 any accrued interest, may be used for the purpose of funding
 45 capital projects to restore natural water bodies for public use,
 46 including tributaries, canals, stormwater conveyance systems,
 47 and channels that are directly connected to such natural water
 48 bodies. Such use is limited to dredging operations related to
 49 ecologically beneficial muck removal.

50 Section 2. For the purpose of incorporating the amendment
 51 made by this act to section 212.055(2), Florida Statutes, in
 52 references thereto, subsections (5) and (8) of section 202.19,
 53 Florida Statutes, are reenacted to read:

54 202.19 Authorization to impose local communications
 55 services tax.—

56 (5) In addition to the communications services taxes
 57 authorized by subsection (1), a discretionary sales surtax that
 58 a county or school board has levied under s. 212.055 is imposed
 59 as a local communications services tax under this section, and
 60 the rate shall be determined in accordance with s. 202.20(3).

61 (a) Except as otherwise provided in this subsection, each

593-02549-16

2016346c1

62 such tax rate shall be applied, in addition to the other tax
63 rates applied under this chapter, to communications services
64 subject to tax under s. 202.12 which:

- 65 1. Originate or terminate in this state; and
- 66 2. Are charged to a service address in the county.

67 (b) With respect to private communications services, the
68 tax shall be on the sales price of such services provided within
69 the county, which shall be determined in accordance with the
70 following provisions:

- 71 1. Any charge with respect to a channel termination point
72 located within such county;
- 73 2. Any charge for the use of a channel between two channel
74 termination points located in such county; and

75 3. Where channel termination points are located both within
76 and outside of such county:

- 77 a. If any segment between two such channel termination
78 points is separately billed, 50 percent of such charge; and
- 79 b. If any segment of the circuit is not separately billed,
80 an amount equal to the total charge for such circuit multiplied
81 by a fraction, the numerator of which is the number of channel
82 termination points within such county and the denominator of
83 which is the total number of channel termination points of the
84 circuit.

85 (8) The revenues raised by any tax imposed under subsection
86 (1) or s. 202.20(1), or distributed to a local government
87 pursuant to s. 202.18, may be used by a municipality or county
88 for any public purpose, including, but not limited to, pledging
89 such revenues for the repayment of current or future bonded
90 indebtedness. Revenues raised by a tax imposed under subsection

593-02549-16

2016346c1

(5) shall be used for the same purposes as the underlying discretionary sales surtax imposed by the county or school board under s. 212.055.

Section 3. For the purpose of incorporating the amendment made by this act to section 212.055(2), Florida Statutes, in a reference thereto, subsection (3) of section 202.20, Florida Statutes, is reenacted to read:

202.20 Local communications services tax conversion rates.-

(3) For any county or school board that levies a discretionary surtax under s. 212.055, the rate of such tax on communications services as authorized by s. 202.19(5) shall be as follows:

County	1.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates
--------	--	--	--

Alachua 0.3% 0.6% 0.8%

Baker 0.3% 0.5% 0.8%

Bay 0.3% 0.5% 0.8%

Bradford 0.3% 0.6% 0.8%

593-02549-16

2016346c1

110	Brevard	0.3%	0.6%	0.9%
111	Broward	0.3%	0.5%	0.8%
112	Calhoun	0.3%	0.5%	0.8%
113	Charlotte	0.3%	0.6%	0.9%
114	Citrus	0.3%	0.6%	0.9%
115	Clay	0.3%	0.6%	0.8%
116	Collier	0.4%	0.7%	1.0%
117	Columbia	0.3%	0.6%	0.9%
118	Desoto	0.3%	0.6%	0.8%
119	Dixie	0.3%	0.5%	0.8%
120	Duval	0.3%	0.6%	0.8%
121	Escambia	0.3%	0.6%	0.9%
122	Flagler	0.4%	0.7%	1.0%
123	Franklin	0.3%	0.6%	0.9%
	Gadsden	0.3%	0.5%	0.8%

593-02549-16

2016346c1

124	Gilchrist	0.3%	0.5%	0.7%
125	Glades	0.3%	0.6%	0.8%
126	Gulf	0.3%	0.5%	0.8%
127	Hamilton	0.3%	0.6%	0.8%
128	Hardee	0.3%	0.5%	0.8%
129	Hendry	0.3%	0.6%	0.9%
130	Hernando	0.3%	0.6%	0.9%
131	Highlands	0.3%	0.6%	0.9%
132	Hillsborough	0.3%	0.6%	0.8%
133	Holmes	0.3%	0.6%	0.8%
134	Indian River	0.3%	0.6%	0.9%
135	Jackson	0.3%	0.5%	0.7%
136	Jefferson	0.3%	0.5%	0.8%
137	Lafayette	0.3%	0.5%	0.7%
138				

593-02549-16

2016346c1

139	Lake	0.3%	0.6%	0.9%
140	Lee	0.3%	0.6%	0.9%
141	Leon	0.3%	0.6%	0.8%
142	Levy	0.3%	0.5%	0.8%
143	Liberty	0.3%	0.6%	0.8%
144	Madison	0.3%	0.5%	0.8%
145	Manatee	0.3%	0.6%	0.8%
146	Marion	0.3%	0.5%	0.8%
147	Martin	0.3%	0.6%	0.8%
148	Miami-Dade	0.3%	0.5%	0.8%
149	Monroe	0.3%	0.6%	0.9%
150	Nassau	0.3%	0.6%	0.8%
151	Okaloosa	0.3%	0.6%	0.8%
152	Okeechobee	0.3%	0.6%	0.9%
	Orange	0.3%	0.5%	0.8%

593-02549-16

2016346c1

153	Osceola	0.3%	0.5%	0.8%
154	Palm Beach	0.3%	0.6%	0.8%
155	Pasco	0.3%	0.6%	0.9%
156	Pinellas	0.3%	0.6%	0.9%
157	Polk	0.3%	0.6%	0.8%
158	Putnam	0.3%	0.6%	0.8%
159	St. Johns	0.3%	0.6%	0.8%
160	St. Lucie	0.3%	0.6%	0.8%
161	Santa Rosa	0.3%	0.6%	0.9%
162	Sarasota	0.3%	0.6%	0.9%
163	Seminole	0.3%	0.6%	0.8%
164	Sumter	0.3%	0.5%	0.8%
165	Suwannee	0.3%	0.6%	0.8%
166	Taylor	0.3%	0.6%	0.9%
167				

593-02549-16

2016346c1

168	Union	0.3%	0.5%	0.8%
169	Volusia	0.3%	0.6%	0.8%
170	Wakulla	0.3%	0.6%	0.9%
171	Walton	0.3%	0.6%	0.9%
172	Washington	0.3%	0.5%	0.8%

173 The discretionary surtax conversion rate with respect to
 174 communications services reflected on bills dated on or after
 175 October 1, 2001, shall take effect without any further action by
 176 a county or school board that has levied a surtax on or before
 177 October 1, 2001. For a county or school board that levies a
 178 surtax subsequent to October 1, 2001, the discretionary surtax
 179 conversion rate with respect to communications services shall
 180 take effect upon the effective date of the surtax as provided in
 181 s. 212.054. The discretionary sales surtax rate on
 182 communications services for a county or school board levying a
 183 combined rate which is not listed in the table provided by this
 184 subsection shall be calculated by averaging or adding the
 185 appropriate rates from the table and rounding up to the nearest
 186 tenth of a percent.

187 Section 4. For the purpose of incorporating the amendment
 188 made by this act to section 212.055(2), Florida Statutes, in
 189 references thereto, subsection (1), paragraph (a) of subsection
 190 (2), and paragraphs (a) and (b) of subsection (4) of section
 191 212.054, Florida Statutes, are reenacted to read:

593-02549-16

2016346c1

192 212.054 Discretionary sales surtax; limitations,
 193 administration, and collection.—

194 (1) No general excise tax on sales shall be levied by the
 195 governing body of any county unless specifically authorized in
 196 s. 212.055. Any general excise tax on sales authorized pursuant
 197 to said section shall be administered and collected exclusively
 198 as provided in this section.

199 (2) (a) The tax imposed by the governing body of any county
 200 authorized to so levy pursuant to s. 212.055 shall be a
 201 discretionary surtax on all transactions occurring in the county
 202 which transactions are subject to the state tax imposed on
 203 sales, use, services, rentals, admissions, and other
 204 transactions by this chapter and communications services as
 205 defined for purposes of chapter 202. The surtax, if levied,
 206 shall be computed as the applicable rate or rates authorized
 207 pursuant to s. 212.055 times the amount of taxable sales and
 208 taxable purchases representing such transactions. If the surtax
 209 is levied on the sale of an item of tangible personal property
 210 or on the sale of a service, the surtax shall be computed by
 211 multiplying the rate imposed by the county within which the sale
 212 occurs by the amount of the taxable sale. The sale of an item of
 213 tangible personal property or the sale of a service is not
 214 subject to the surtax if the property, the service, or the
 215 tangible personal property representing the service is delivered
 216 within a county that does not impose a discretionary sales
 217 surtax.

218 (4) (a) The department shall administer, collect, and
 219 enforce the tax authorized under s. 212.055 pursuant to the same
 220 procedures used in the administration, collection, and

593-02549-16

2016346c1

221 enforcement of the general state sales tax imposed under the
222 provisions of this chapter, except as provided in this section.
223 The provisions of this chapter regarding interest and penalties
224 on delinquent taxes shall apply to the surtax. Discretionary
225 sales surtaxes shall not be included in the computation of
226 estimated taxes pursuant to s. 212.11. Notwithstanding any other
227 provision of law, a dealer need not separately state the amount
228 of the surtax on the charge ticket, sales slip, invoice, or
229 other tangible evidence of sale. For the purposes of this
230 section and s. 212.055, the "proceeds" of any surtax means all
231 funds collected and received by the department pursuant to a
232 specific authorization and levy under s. 212.055, including any
233 interest and penalties on delinquent surtaxes.

234 (b) The proceeds of a discretionary sales surtax collected
235 by the selling dealer located in a county imposing the surtax
236 shall be returned, less the cost of administration, to the
237 county where the selling dealer is located. The proceeds shall
238 be transferred to the Discretionary Sales Surtax Clearing Trust
239 Fund. A separate account shall be established in the trust fund
240 for each county imposing a discretionary surtax. The amount
241 deducted for the costs of administration may not exceed 3
242 percent of the total revenue generated for all counties levying
243 a surtax authorized in s. 212.055. The amount deducted for the
244 costs of administration may be used only for costs that are
245 solely and directly attributable to the surtax. The total cost
246 of administration shall be prorated among those counties levying
247 the surtax on the basis of the amount collected for a particular
248 county to the total amount collected for all counties. The
249 department shall distribute the moneys in the trust fund to the

593-02549-16

2016346c1

250 appropriate counties each month, unless otherwise provided in s.
 251 212.055.

252 Section 5. For the purpose of incorporating the amendment
 253 made by this act to section 212.055(2), Florida Statutes, in a
 254 reference thereto, section 212.0597, Florida Statutes, is
 255 reenacted to read:

256 212.0597 Maximum tax on fractional aircraft ownership
 257 interests.—The maximum tax imposed under this chapter, including
 258 any discretionary sales surtax under s. 212.055, is limited to
 259 \$300 on the sale or use in this state of a fractional ownership
 260 interest in aircraft pursuant to a fractional aircraft ownership
 261 program. The tax applies to the total consideration paid for the
 262 fractional ownership interest, including any amounts paid by the
 263 fractional owner as monthly management or maintenance fees. The
 264 tax applies only if the fractional ownership interest is sold by
 265 or to the program manager of the fractional aircraft ownership
 266 program, or if the fractional ownership interest is transferred
 267 upon the approval of the program manager of the fractional
 268 aircraft ownership program.

269 Section 6. For the purpose of incorporating the amendment
 270 made by this act to section 212.055(2), Florida Statutes, in a
 271 reference thereto, paragraph (b) of subsection (6) of section
 272 212.20, Florida Statutes, is reenacted to read:

273 212.20 Funds collected, disposition; additional powers of
 274 department; operational expense; refund of taxes adjudicated
 275 unconstitutionally collected.—

276 (6) Distribution of all proceeds under this chapter and ss.
 277 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

278 (b) Proceeds from discretionary sales surtaxes imposed

593-02549-16

2016346c1

279 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
280 Discretionary Sales Surtax Clearing Trust Fund.

281 Section 7. For the purpose of incorporating the amendment
282 made by this act to section 212.055(2), Florida Statutes, in a
283 reference thereto, paragraph (b) of subsection (2) of section
284 1013.736, Florida Statutes, is reenacted to read:

285 1013.736 District Effort Recognition Program.—

286 (2) ELIGIBILITY.—Annually, the Department of Education
287 shall determine each district's compliance with the provisions
288 of s. 1003.03 and determine the district's eligibility to
289 receive a district effort recognition grant for local school
290 facilities projects pursuant to this section. Districts shall be
291 eligible for a district effort recognition grant based upon
292 participation in any of the following:

293 (b) The district participates in the levy of the local
294 government infrastructure sales surtax authorized in s.
295 212.055(2).

296 Section 8. This act shall take effect July 1, 2016.

The Florida Senate

HB 995: Local Government Infrastructure Surtax

GENERAL BILL by [Mayfield](#)

Local Government Infrastructure Surtax; Authorizes county to levy discretionary sales surtax to fund certain capital projects to restore natural water bodies for public use under certain circumstances; authorizes proceeds & interest from surtax to be used for certain dredging operations.

Effective Date: 7/1/2016

Last Action: 3/11/2016 House - Died in Finance and Tax Committee

Location: In committee/council (FTC)

Bill Text: [PDF](#)

BILL HISTORY

Date	Chamber	Action
12/16/2015	House	• Filed
1/8/2016	House	• Referred to Agriculture and Natural Resources Subcommittee; Finance and Tax Committee; Local and Federal Affairs Committee -HJ 85
1/12/2016	House	• Introduced -HJ 85
1/22/2016	House	• On Committee agenda-- Agriculture and Natural Resources Subcommittee, 01/26/16, 12:00 pm, Reed Hall
1/26/2016	House	• Favorable by Agriculture and Natural Resources Subcommittee; YEAS 12 NAYS 0 -HJ 289 • Now in Finance and Tax Committee -HJ 289
3/11/2016	House	• Died in Finance and Tax Committee

HB 995, ORIGINAL FILED VERSION (CURRENT BILL VERSION)

POSTED 12/16/2015 AT 2:18 PM

Bill Text: [PDF](#)

Analyses: [Agriculture and Natural Resources Subcommittee \(Post-Meeting\) 1/26/2016 \(PDF\)](#)

Related Bills (1)

Bill Number	Subject	Filed By	Relationship	Last Action and Location	Track Bills
S 0346 (c1)	Local Government Infrastructure Surtax	Altman	Identical	Last Action: 3/11/2016 S Died in Appropriations Location: In committee/council (AP)	

Citations - Statutes (7)

Citation	Catchline	Location in Bill Location In Bill Help
202.19	Authorization to impose local communications services tax.	Page 3 (PDF)
202.20	Local communications services tax conversion rates.	Page 4 (PDF)
212.054	Discretionary sales surtax; limitations, administration, and collection.	Page 11 (PDF)
212.055	Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.	Page 2 (PDF)
212.0597	Maximum tax on fractional aircraft ownership interests.	Page 13 (PDF)
212.20	Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.	Page 14 (PDF)
1013.736	District Effort Recognition Program.	Page 14 (PDF)

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**January 26, 2016 House of Representatives Agriculture & Natural Resources Subcommittee
HB 995: Local Government Infrastructure Surtax
General Bill by Mayfield**

Representative Mayfield: Thank you Chairman Edwards and thank you chairman Goodson for agendaing my bill. Uh, Members, House Bill 995 is the bill that amends the current local government infrastructure surtax to include capital projects to restore natural water bodies for public use including, tributaries, canals, stormwater conveyance systems and channels that are directly connected to natural water bodies. Such use is limited to dredging operations related to specifically to ecologically beneficial muck removal. It will continue to require approval of the surtax through a referendum process. And that is the bill, Madam Chairman.

Rep. Smith: Of course I apologize for earlier Representative Boyd was of course interrupting. Um, but, Representative Mayfield one of the questions I have is in ---county we have a technique that istechnically not dredging, it is vacuuming dredging of the ?? on the bottom. Would this by chance be included in that, hopefully?

Mayfield: Madame Chair?

Chair: Representative Mayfield, you are recognized.

Mayfield: I would assume it would, that would be something that through the permitting process you would have to get DEP to approve.

Chairman: Rep. Smith do you have any questions as follow-up?

Smith:

Chair: Chair Goodson you are recognized for a question.

Rep. Goodson: Thank you, Madame Chair. Um, Representative Mayfield, is there – would the county decide the time limit of the surtax?

Chairman: You are recognized.

Mayfield: Yes sir, it falls in line just like any current infrastructure surtax that currently has to go to a referendum for a vote. There is nothing different than what currently is in law. It just adds another tool to the toolbox for referendum for voters to vote on if they feel it is necessary in their community.

Chairman: Ayes you are recognized for a follow-up.

Goodson: My question here, would the county determine the years the surtax would be collected?

Mayfield: Madame Chair, I believe there is a cap of fifteen and it has to be renewed.

Goodson: Thank you ma'am, thank you.

Chairman: Any additional questions, Members. Ok, I don't have any debate. Any que..I'm sorry, any public comment?

Roll call vote – Bill passes.

Died in Finance and Tax Committee

1 A bill to be entitled
 2 An act relating to local government infrastructure
 3 surtax; amending s. 212.055, F.S.; authorizing
 4 proceeds from a discretionary sales surtax to fund
 5 capital restoration of natural water bodies for public
 6 use under certain circumstances; limiting uses to
 7 dredging operations related to ecologically beneficial
 8 muck removal; reenacting s. 202.19(5) and (8), F.S.,
 9 relating to the local communications services tax, s.
 10 202.20(3), F.S., relating to local communications
 11 services tax conversion rates, s. 212.054(1), (2)(a),
 12 and (4)(a) and (b), F.S., relating to discretionary
 13 sales surtaxes, s. 212.0597, F.S., relating to the
 14 maximum tax on fractional aircraft ownership
 15 interests, s. 212.20(6)(b), F.S., relating to the
 16 proceeds of discretionary sales surtaxes, and s.
 17 1013.736(2)(b), F.S., relating to eligibility for the
 18 District Effort Recognition Program, to incorporate
 19 the amendment made to s. 212.055(2), F.S., in
 20 references thereto; providing an effective date.

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

23
 24 Section 1. Paragraph (h) of subsection (2) of section
 25 212.055, Florida Statutes, is redesignated as paragraph (i), and
 26 a new paragraph (h) is added to that subsection to read:

HB 995

2016

27 212.055 Discretionary sales surtaxes; legislative intent;
28 authorization and ~~use of proceeds~~.—It is the legislative intent
29 that any authorization for imposition of a discretionary sales
30 surtax shall be published in the Florida Statutes as a
31 subsection of this section, irrespective of the duration of the
32 levy. Each enactment shall specify the types of counties
33 authorized to levy; the rate or rates which may be imposed; the
34 maximum length of time the surtax may be imposed, if any; the
35 procedure which must be followed to secure voter approval, if
36 required; ~~the purpose for which the proceeds may be expended;~~
37 and such other requirements as the Legislature may provide.
38 Taxable transactions and administrative procedures shall be as
39 provided in s. 212.054.

40 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—
41 (h) ~~Notwithstanding paragraph (d), if approved by a~~
42 ~~majority of the electors of the county voting in a referendum,~~
43 ~~the proceeds of the surtax authorized by this subsection, and~~
44 ~~any accrued interest, may be used for the purpose of funding~~
45 ~~capital projects to restore natural water bodies for public use,~~
46 ~~including tributaries, canals, stormwater conveyance systems,~~
47 ~~and channels that are directly connected to such natural water~~
48 ~~bodies. Such use is limited to dredging operations related to~~
49 ~~ecologically beneficial muck removal.~~

50 Section 2. For the purpose of incorporating the amendment
51 made by this act to section 212.055(2), Florida Statutes, in
52 references thereto, subsections (5) and (8) of section 202.19,

53 Florida Statutes, are reenacted to read:

54 202.19 Authorization to impose local communications
55 services tax.—

56 (5) In addition to the communications services taxes
57 authorized by subsection (1), a discretionary sales surtax that
58 a county or school board has levied under s. 212.055 is imposed
59 as a local communications services tax under this section, and
60 the rate shall be determined in accordance with s. 202.20(3).

61 (a) Except as otherwise provided in this subsection, each
62 such tax rate shall be applied, in addition to the other tax
63 rates applied under this chapter, to communications services
64 subject to tax under s. 202.12 which:

- 65 1. Originate or terminate in this state; and
- 66 2. Are charged to a service address in the county.

67 (b) With respect to private communications services, the
68 tax shall be on the sales price of such services provided within
69 the county, which shall be determined in accordance with the
70 following provisions:

- 71 1. Any charge with respect to a channel termination point
72 located within such county;
- 73 2. Any charge for the use of a channel between two channel
74 termination points located in such county; and
- 75 3. Where channel termination points are located both
76 within and outside of such county:
 - 77 a. If any segment between two such channel termination
78 points is separately billed, 50 percent of such charge; and

79 b. If any segment of the circuit is not separately billed,
 80 an amount equal to the total charge for such circuit multiplied
 81 by a fraction, the numerator of which is the number of channel
 82 termination points within such county and the denominator of
 83 which is the total number of channel termination points of the
 84 circuit.

85 (8) The revenues raised by any tax imposed under
 86 subsection (1) or s. 202.20(1), or distributed to a local
 87 government pursuant to s. 202.18, may be used by a municipality
 88 or county for any public purpose, including, but not limited to,
 89 pledging such revenues for the repayment of current or future
 90 bonded indebtedness. Revenues raised by a tax imposed under
 91 subsection (5) shall be used for the same purposes as the
 92 underlying discretionary sales surtax imposed by the county or
 93 school board under s. 212.055.

94 Section 3. For the purpose of incorporating the amendment
 95 made by this act to section 212.055(2), Florida Statutes, in a
 96 reference thereto, subsection (3) of section 202.20, Florida
 97 Statutes, is reenacted to read:

98 202.20 Local communications services tax conversion
 99 rates.—

100 (3) For any county or school board that levies a
 101 discretionary surtax under s. 212.055, the rate of such tax on
 102 communications services as authorized by s. 202.19(5) shall be
 103 as follows:
 104

F L O R I D A H O U S E O F R E P R E S E N T A T I V E S

HB 995

2016

County	.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates	
105				
106				
107	Alachua	0.3%	0.6%	0.8%
108	Baker	0.3%	0.5%	0.8%
109	Bay	0.3%	0.5%	0.8%
110	Bradford	0.3%	0.6%	0.8%
111	Brevard	0.3%	0.6%	0.9%
112	Broward	0.3%	0.5%	0.8%
113	Calhoun	0.3%	0.5%	0.8%
114	Charlotte	0.3%	0.6%	0.9%
115	Citrus	0.3%	0.6%	0.9%

F L O R I D A H O U S E O F R E P R E S E N T A T I V E S

HB 995

2016

116	Clay	0.3%	0.6%	0.8%
117	Collier	0.4%	0.7%	1.0%
118	Columbia	0.3%	0.6%	0.9%
119	Desoto	0.3%	0.6%	0.8%
120	Dixie	0.3%	0.5%	0.8%
121	Duval	0.3%	0.6%	0.8%
122	Escambia	0.3%	0.6%	0.9%
123	Flagler	0.4%	0.7%	1.0%
124	Franklin	0.3%	0.6%	0.9%
125	Gadsden	0.3%	0.5%	0.8%
126	Gilchrist	0.3%	0.5%	0.7%
127	Glades	0.3%	0.6%	0.8%
128	Gulf	0.3%	0.5%	0.8%

F L O R I D A H O U S E O F R E P R E S E N T A T I V E S

HB 995

2016

129	Hamilton	0.3%	0.6%	0.8%
130	Hardee	0.3%	0.5%	0.8%
131	Hendry	0.3%	0.6%	0.9%
132	Hernando	0.3%	0.6%	0.9%
133	Highlands	0.3%	0.6%	0.9%
134	Hillsborough	0.3%	0.6%	0.8%
135	Holmes	0.3%	0.6%	0.8%
136	Indian River	0.3%	0.6%	0.9%
137	Jackson	0.3%	0.5%	0.7%
138	Jefferson	0.3%	0.5%	0.8%
139	Lafayette	0.3%	0.5%	0.7%
140	Lake	0.3%	0.6%	0.9%
141	Lee	0.3%	0.6%	0.9%

F L O R I D A H O U S E O F R E P R E S E N T A T I V E S

HB 995

2016

142	Leon	0.3%	0.6%	0.8%
143	Levy	0.3%	0.5%	0.8%
144	Liberty	0.3%	0.6%	0.8%
145	Madison	0.3%	0.5%	0.8%
146	Manatee	0.3%	0.6%	0.8%
147	Marion	0.3%	0.5%	0.8%
148	Martin	0.3%	0.6%	0.8%
149	Miami-Dade	0.3%	0.5%	0.8%
150	Monroe	0.3%	0.6%	0.9%
151	Nassau	0.3%	0.6%	0.8%
152	Okaloosa	0.3%	0.6%	0.8%
153	Okeechobee	0.3%	0.6%	0.9%
154	Orange	0.3%	0.5%	0.8%

F L O R I D A H O U S E O F R E P R E S E N T A T I V E S

HB 995

2016

155	Osceola	0.3%	0.5%	0.8%
156	Palm Beach	0.3%	0.6%	0.8%
157	Pasco	0.3%	0.6%	0.9%
158	Pinellas	0.3%	0.6%	0.9%
159	Polk	0.3%	0.6%	0.8%
160	Putnam	0.3%	0.6%	0.8%
161	St. Johns	0.3%	0.6%	0.8%
162	St. Lucie	0.3%	0.6%	0.8%
163	Santa Rosa	0.3%	0.6%	0.9%
164	Sarasota	0.3%	0.6%	0.9%
165	Seminole	0.3%	0.6%	0.8%
166	Sumter	0.3%	0.5%	0.8%
167	Suwannee	0.3%	0.6%	0.8%

HB 995

2016

168	Taylor	0.3%	0.6%	0.9%
169	Union	0.3%	0.5%	0.8%
170	Volusia	0.3%	0.6%	0.8%
171	Wakulla	0.3%	0.6%	0.9%
172	Walton	0.3%	0.6%	0.9%
173	Washington	0.3%	0.5%	0.8%

174 The discretionary surtax conversion rate with respect to
 175 communications services reflected on bills dated on or after
 176 October 1, 2001, shall take effect without any further action by
 177 a county or school board that has levied a surtax on or before
 178 October 1, 2001. For a county or school board that levies a
 179 surtax subsequent to October 1, 2001, the discretionary surtax
 180 conversion rate with respect to communications services shall
 181 take effect upon the effective date of the surtax as provided in
 182 s. 212.054. The discretionary sales surtax rate on
 183 communications services for a county or school board levying a
 184 combined rate which is not listed in the table provided by this
 185 subsection shall be calculated by averaging or adding the
 186 appropriate rates from the table and rounding up to the nearest
 187 tenth of a percent.

188 Section 4. For the purpose of incorporating the amendment
 189 made by this act to section 212.055(2), Florida Statutes, in
 190 references thereto, subsection (1), paragraph (a) of subsection
 191 (2), and paragraphs (a) and (b) of subsection (4) of section
 192 212.054, Florida Statutes, are reenacted to read:

193 212.054 Discretionary sales surtax; limitations,
 194 administration, and collection.-

195 (1) No general excise tax on sales shall be levied by the
 196 governing body of any county ~~unless specifically authorized in~~
 197 s. 212.055. Any general excise tax on sales authorized pursuant
 198 to said section shall be administered and collected exclusively
 199 as provided in this section.

200 (2) (a) The tax imposed by the governing body of any county
 201 authorized to so levy pursuant to s. 212.055 shall be a
 202 discretionary surtax on all transactions occurring in the county
 203 which transactions are subject to the state tax imposed on
 204 sales, use, services, rentals, admissions, and other
 205 transactions by this chapter and communications services as
 206 defined for purposes of chapter 202. The surtax, if levied,
 207 shall be computed as the applicable rate or rates authorized
 208 pursuant to s. 212.055 times the amount of taxable sales and
 209 taxable purchases representing such transactions. If the surtax
 210 is levied on the sale of an item of tangible personal property
 211 or on the sale of a service, the surtax shall be computed by
 212 multiplying the rate imposed by the county within which the sale
 213 occurs by the amount of the taxable sale. The sale of an item of

214 tangible personal property or the sale of a service is not
 215 subject to the surtax if the property, the service, or the
 216 tangible personal property representing the service is delivered
 217 within a county that does not impose a discretionary sales
 218 surtax.

219 (4) (a) The department shall administer, collect, and
 220 enforce the tax authorized under s. 212.055 pursuant to the same
 221 procedures used in the administration, collection, and
 222 enforcement of the general state sales tax imposed under the
 223 provisions of this chapter, except as provided in this section.
 224 The provisions of this chapter regarding interest and penalties
 225 on delinquent taxes shall apply to the surtax. Discretionary
 226 sales surtaxes shall not be included in the computation of
 227 estimated taxes pursuant to s. 212.11. Notwithstanding any other
 228 provision of law, a dealer need not separately state the amount
 229 of the surtax on the charge ticket, sales slip, invoice, or
 230 other tangible evidence of sale. For the purposes of this
 231 section and s. 212.055, the "proceeds" of any surtax means all
 232 funds collected and received by the department pursuant to a
 233 specific authorization and levy under s. 212.055, including any
 234 interest and penalties on delinquent surtaxes.

235 (b) The proceeds of a discretionary sales surtax collected
 236 by the selling dealer located in a county imposing the surtax
 237 shall be returned, less the cost of administration, to the
 238 county where the selling dealer is located. The proceeds shall
 239 be transferred to the Discretionary Sales Surtax Clearing Trust

240 Fund. A separate account shall be established in the trust fund
 241 for each county imposing a discretionary surtax. The amount
 242 deducted for the costs of administration may not exceed 3
 243 percent of the total revenue generated for all counties levying
 244 a surtax authorized in s. 212.055. The amount deducted for the
 245 costs of administration may be used only for costs that are
 246 solely and directly attributable to the surtax. The total cost
 247 of administration shall be prorated among those counties levying
 248 the surtax on the basis of the amount collected for a particular
 249 county to the total amount collected for all counties. The
 250 department shall distribute the moneys in the trust fund to the
 251 appropriate counties each month, unless otherwise provided in s.
 252 212.055.

253 Section 5. For the purpose of incorporating the amendment
 254 made by this act to section 212.055(2), Florida Statutes, in a
 255 reference thereto, section 212.0597, Florida Statutes, is
 256 reenacted to read:

257 212.0597 Maximum tax on fractional aircraft ownership
 258 interests.—The maximum tax imposed under this chapter, including
 259 any discretionary sales surtax under s. 212.055, is limited to
 260 \$300 on the sale or use in this state of a fractional ownership
 261 interest in aircraft pursuant to a fractional aircraft ownership
 262 program. The tax applies to the total consideration paid for the
 263 fractional ownership interest, including any amounts paid by the
 264 fractional owner as monthly management or maintenance fees. The
 265 tax applies only if the fractional ownership interest is sold by

HB 995

2016

266 or to the program manager of the fractional aircraft ownership
267 program, or if the fractional ownership interest is transferred
268 upon the approval of the program manager of the fractional
269 aircraft ownership program.

270 Section 6. For the purpose of incorporating the amendment
271 made by this act to section 212.055(2), Florida Statutes, in a
272 reference thereto, paragraph (b) of subsection (6) of section
273 212.20, Florida Statutes, is reenacted to read:

274 212.20 Funds collected, disposition; additional powers of
275 department; operational expense; refund of taxes adjudicated
276 unconstitutionally collected.—

277 (6) Distribution of all proceeds under this chapter and
278 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

279 (b) Proceeds from discretionary sales surtaxes imposed
280 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
281 Discretionary Sales Surtax Clearing Trust Fund.

282 Section 7. For the purpose of incorporating the amendment
283 made by this act to section 212.055(2), Florida Statutes, in a
284 reference thereto, paragraph (b) of subsection (2) of section
285 1013.736, Florida Statutes, is reenacted to read:

286 1013.736 District Effort Recognition Program.—

287 (2) ELIGIBILITY.—Annually, the Department of Education
288 shall determine each district's compliance with the provisions
289 of s. 1003.03 and determine the district's eligibility to
290 receive a district effort recognition grant for local school
291 facilities projects pursuant to this section. Districts shall be

HB 995

2016

292 eligible for a district effort recognition grant based upon
293 participation in any of the following:

294 (b) The district participates in the levy of the local
295 government infrastructure sales surtax authorized in s.
296 212.055(2).

297 Section 8. This act shall take effect July 1, 2016.