

## Senate Bill No. 1132

An act relating to the use and disposition of real and personal property; amending s. 125.35, F.S.; providing an alternative procedure for the sale or disposition of certain property by boards of county commissioners; amending ss. 125.568, 166.048, 255.259, 335.167, 373.185, F.S.; redefining the term "Xeriscape"; prohibiting certain restrictions on the practice of Xeriscape; amending s. 373.62, F.S.; providing for the operation and maintenance of rain sensor devices; amending s. 720.3075, F.S.; prohibiting homeowners' associations from restricting the practice of Xeriscape; amending s. 197.502, F.S.; amending procedures that apply if there are no bidders at a public sale of property against which tax certificates are held; prescribing the period during which interest on the opening bid continues to accrue; amending s. 197.512, F.S.; providing an exception to certain recording duties of the clerk; amending s. 197.542, F.S.; revising procedures relating to the sale at public auction of lands on which an application for tax deed has been obtained; requiring the high bidder to post a nonrefundable cash deposit at the time of the sale; amending s. 129.06, F.S.; providing a procedure by which counties may amend a prior year's budget; amending s. 125.0108, F.S.; providing that the tourist impact tax that is authorized to be levied in an area of critical state concern in certain counties may be levied throughout the entire county, subject to referendum approval, if the area of critical state concern is greater than 50 percent of the area of the county; amending s. 125.0104, F.S.; authorizing certain counties to continue using a tourist development tax after retirement of applicable bonds under certain circumstances; creating s. 166.0415, F.S.; allowing municipalities to adopt certain laws, ordinances, rules, or other measures for increasing the supply of affordable housing; creating s. 125.01055, F.S.; allowing counties to adopt certain laws, ordinances, rules, or other measures for increasing the supply of affordable housing; providing effective dates.

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

Section 1. Section 125.35, Florida Statutes, is amended to read:

125.35 County authorized to sell real and personal property and to lease real property.—

(1)(a) The board of county commissioners is expressly authorized to sell and convey any real or personal property, and to lease real property, belonging to the county, whenever the board determines that it is to the best interest of the county to do so, to the highest and best bidder for the particular use the board deems to be the highest and best, for such length of term and such conditions as the governing body may in its discretion determine.

(b) Notwithstanding the provisions of paragraph (a), the Board of County Commissioners is expressly authorized to:

1. Negotiate the lease of an airport or seaport facility;
2. Modify or extend an existing lease of real property for an additional term not to exceed 25 years, where the improved value of the lease has an appraised value in excess of \$20 million; or
3. Lease a professional sports franchise facility financed by revenues received pursuant to s. 125.0104 or s. 212.20;

under such terms and conditions as negotiated by the board.

(c) No sale of any real property shall be made unless notice thereof is published once a week for at least 2 weeks in some newspaper of general circulation published in the county, calling for bids for the purchase of the real estate so advertised to be sold. In the case of a sale, the bid of the highest bidder complying with the terms and conditions set forth in such notice shall be accepted, unless the board of county commissioners rejects all bids because they are too low. The board of county commissioners may require a deposit to be made or a surety bond to be given, in such form or in such amount as the board determines, with each bid submitted.

(2) When the board of county commissioners finds that a parcel of real property is of insufficient size and shape to be issued a building permit for any type of development to be constructed on the property or when the board of county commissioners finds that the value of a parcel of real property is \$15,000 or less, as determined by a fee appraiser designated by the board or as determined by the county property appraiser, and when, due to the size, shape, location, and value of the parcel, it is determined by the board that the parcel is of use only to one or more adjacent property owners, the board may effect a private sale of the parcel. The board may, after sending notice of its intended action to owners of adjacent property by certified mail, effect a sale and conveyance of the parcel at private sale without receiving bids or publishing notice; however, if, within 10 working days after receiving such mailed notice, two or more owners of adjacent property notify the board of their desire to purchase the parcel, the board shall accept sealed bids for the parcel from such property owners and may convey such parcel to the highest bidder or may reject all offers.

(3) As an alternative to subsections (1) and (2), the board of county commissioners may by ordinance prescribe disposition standards and procedures to be used by the county in selling and conveying any real or personal property and in leasing real property owned by the county. The standards and procedures must provide at a minimum for:

(a) Establishment of competition and qualification standards upon which disposition will be determined.

(b) Reasonable public notice of the intent to consider disposition of county property and the availability of copies of the standards. Reasonableness of the notice is to be determined by the efficacy and efficiency of the means of communication used.

(c) Identification of the form and manner by which an interested person may acquire county property.

(d) Types of negotiation procedures applicable to the selection of a person to whom county properties may be disposed.

(e) The manner in which interested persons will be notified of the board's intent to consider final action at a regular meeting of the board on the disposition of a property and the time and manner for making objections.

(f) Adherence in the disposition of real property to the governing comprehensive plan and zoning ordinances.

Section 2. Section 125.568, Florida Statutes, is amended to read:

125.568 Conservation of water; Xeriscape.—

(1)(a) The Legislature finds that Xeriscape contributes to the conservation of water. In an effort to meet the water needs of this state in a manner that will supply adequate and dependable supplies of water where needed, it is the intent of the Legislature that Xeriscape be an essential part of water conservation planning.

(b) “Xeriscape” or “Florida friendly landscape” means quality landscapes that conserve water and protect the environment and are adaptable to local conditions and which are drought tolerant a landscaping method that maximizes the conservation of water by the use of site-appropriate plants and an efficient watering system. The principles of Xeriscape include planning and design, appropriate choice of plants, soil analysis which may include the use of solid waste compost, practical use of turf, efficient irrigation, appropriate use of mulches, and proper maintenance.

~~(2) By October 1, 1992,~~ The board of county commissioners of each county shall consider enacting ordinances requiring the use of Xeriscape as a water conservation measure. If the board determines that Xeriscape would be of significant benefit as a water conservation measure relative to the cost to implement Xeriscape landscaping in its area of jurisdiction, the board shall enact a Xeriscape ordinance. Further, the board of county commissioners shall consider promoting Xeriscape as a water conservation measure by: using Xeriscape in, around, or near facilities, parks, and other common areas under its jurisdiction which are landscaped after the effective date of this act; providing public education on Xeriscape, its uses as a water conservation tool, and its long-term cost-effectiveness; and offering incentives to local residents and businesses to implement Xeriscape landscaping.

(3) A deed restriction or covenant entered after October 1, 2001, or local government ordinance may not prohibit any property owner from implementing Xeriscape or Florida friendly landscape on his or her land.

Section 3. Section 166.048, Florida Statutes, is amended to read:

166.048 Conservation of water; Xeriscape.—

(1)(a) The Legislature finds that Xeriscape contributes to the conservation of water. In an effort to meet the water needs of this state in a manner that will supply adequate and dependable supplies of water where needed, it is the intent of the Legislature that Xeriscape be an essential part of water conservation planning.

(b) “Xeriscape” or “Florida friendly landscape” means quality landscapes that conserve water and protect the environment and are adaptable to local conditions and which are drought tolerant ~~a landscaping method that maximizes the conservation of water by the use of site-appropriate plants and an efficient watering system.~~ The principles of Xeriscape include planning and design, appropriate choice of plants, soil analysis which may include the use of solid waste compost, practical use of turf, efficient irrigation, appropriate use of mulches, and proper maintenance.

(2) ~~By October 1, 1992,~~ The governing body of each municipality shall consider enacting ordinances requiring the use of Xeriscape as a water conservation measure. If the governing body determines that Xeriscape would be of significant benefit as a water conservation measure relative to the cost to implement Xeriscape landscaping in its area of jurisdiction in the municipality, the board shall enact a Xeriscape ordinance. Further, the governing body shall consider promoting Xeriscape as a water conservation measure by: using Xeriscape in, around, or near facilities, parks, and other common areas under its jurisdiction which are landscaped after the effective date of this act; providing public education on Xeriscape, its uses as a water conservation tool, and its long-term cost-effectiveness; and offering incentives to local residents and businesses to implement Xeriscape landscaping.

(3) A deed restriction or covenant entered after October 1, 2001, or local government ordinance may not prohibit any property owner from implementing Xeriscape or Florida friendly landscape on his or her land.

Section 4. Subsection (4) is added to section 255.259, Florida Statutes, to read:

255.259 Xeriscape landscaping on public property.—

(4) A deed restriction or covenant entered after October 1, 2001, or local government ordinance may not prohibit any property owner from implementing Xeriscape or Florida friendly landscape on his or her land.

Section 5. Section 335.167, Florida Statutes, is amended to read:

335.167 State highway construction and maintenance; Xeriscape landscaping in rights-of-way.—

(1) The department shall use and require the use of Xeriscape practices, as defined in s. 373.185(1), in the construction and maintenance of all new state highways, wayside parks, access roads, welcome stations, and other state highway rights-of-way constructed upon or acquired after June 30, 1992. The department shall develop a 5-year program for phasing in the use of Xeriscape, including the use of solid waste compost, in state highway rights-of-way constructed upon or acquired before July 1, 1992. In accom-

plishing these tasks, the department shall employ the guidelines set out in s. 373.185(2)(a)-(f).

(2) A deed restriction or covenant entered after October 1, 2001, or local government ordinance may not prohibit any property owner from implementing Xeriscape or Florida friendly landscape on his or her land.

Section 6. Section 373.62, Florida Statutes, is amended to read:

373.62 Water conservation; automatic sprinkler systems.—Any person who purchases and installs an automatic lawn sprinkler system after May 1, 1991, shall install, and must maintain and operate, a rain sensor device or switch ~~that which~~ will override the irrigation cycle of the sprinkler system when adequate rainfall has occurred.

Section 7. Section 373.185, Florida Statutes, is amended to read:

373.185 Local Xeriscape ordinances.—

(1) As used in this section, the term:

(a) “Local government” means any county or municipality of the state.

(b) “Xeriscape” or “Florida friendly landscape” means quality landscapes that conserve water and protect the environment and are adaptable to local conditions and which are drought tolerant a landscaping method that maximizes the conservation of water by the use of site-appropriate plants and an efficient watering system. The principles of Xeriscape include planning and design, appropriate choice of plants, soil analysis which may include the use of solid waste compost, efficient irrigation, practical use of turf, appropriate use of mulches, and proper maintenance.

(2) Each water management district shall design and implement an incentive program to encourage all local governments within its district to adopt new ordinances or amend existing ordinances to require Xeriscape landscaping for development permitted after the effective date of the new ordinance or amendment. Each district shall adopt rules governing the implementation of its incentive program and governing the review and approval of local government Xeriscape ordinances or amendments which are intended to qualify a local government for the incentive program. Each district shall assist the local governments within its jurisdiction by providing a model Xeriscape code and other technical assistance. A local government Xeriscape ordinance or amendment, in order to qualify the local government for a district’s incentive program, must include, at a minimum:

(a) Landscape design, installation, and maintenance standards that result in water conservation. Such standards shall address the use of plant groupings, soil analysis including the promotion of the use of solid waste compost, efficient irrigation systems, and other water-conserving practices.

(b) Identification of prohibited invasive exotic plant species.

(c) Identification of controlled plant species, accompanied by the conditions under which such plants may be used.

- (d) A provision specifying the maximum percentage of turf and the maximum percentage of impervious surfaces allowed in a xeriscaped area and addressing the practical selection and installation of turf.
- (e) Specific standards for land clearing and requirements for the preservation of existing native vegetation.
- (f) A monitoring program for ordinance implementation and compliance.

The districts also shall work with local governments to promote, through educational programs and publications, the use of Xeriscape practices, including the use of solid waste compost, in existing residential and commercial development. This section may not be construed to limit the authority of the districts to require Xeriscape ordinances or practices as a condition of any consumptive use permit.

(3) A deed restriction or covenant entered after October 1, 2001, or local government ordinance may not prohibit any property owner from implementing Xeriscape or Florida friendly landscape on his or her land.

Section 8. Section 720.3075, Florida Statutes, is amended to read:

720.3075 Prohibited clauses in association documents.—

(1) It is declared that the public policy of this state prohibits the inclusion or enforcement of certain types of clauses in homeowners' association documents, including declaration of covenants, articles of incorporation, bylaws, or any other document of the association which binds members of the association, which either have the effect of or provide that:

(a) A developer has the unilateral ability and right to make changes to the homeowners' association documents after the transition of homeowners' association control in a community from the developer to the nondeveloper members, as set forth in s. 720.307, has occurred.

(b) A homeowners' association is prohibited or restricted from filing a lawsuit against the developer, or the homeowners' association is otherwise effectively prohibited or restricted from bringing a lawsuit against the developer.

(c) After the transition of homeowners' association control in a community from the developer to the nondeveloper members, as set forth in s. 720.307, has occurred, a developer is entitled to cast votes in an amount that exceeds one vote per residential lot.

Such clauses are declared null and void as against the public policy of this state.

(2) The public policy described in subsection (1) prohibits the inclusion or enforcement of such clauses created on or after the effective date of s. 3, chapter 98-261, Laws of Florida.

(3) Homeowners' association documents, including declarations of covenants, articles of incorporation, or bylaws, may not preclude the display of one United States flag by property owners. However, the flag must be displayed in a respectful way and may be subject to reasonable standards for size, placement, and safety, as adopted by the homeowners' association, consistent with Title 36 U.S.C. chapter 10 and any local ordinances.

(4) Homeowners' association documents, including declarations of covenants, articles of incorporation or bylaws, entered after October 1, 2001, may not prohibit any property owner from implementing Xeriscape or Florida friendly landscape, as defined in s. 373.185(1), on his or her land.

Section 9. Subsection (7) of section 197.502, Florida Statutes, is amended to read:

197.502 Application for obtaining tax deed by holder of tax sale certificate; fees.—

(7) On county-held certificates for which If there are no bidders at the public sale, the clerk shall enter the land on a list entitled "lands available for taxes" and shall immediately notify the county commission and all other persons holding certificates against the land that the land is available. During the first 90 days after the land is placed on the list of lands available for taxes, the county may purchase the land for the opening bid. Thereafter, any person, the county, or any other governmental unit may purchase the land from the clerk, without further notice or advertising, for the opening bid, except that when the county or other governmental unit is the purchaser for its own use, the board of county commissioners may cancel omitted years' taxes, as provided under s. 197.447. Interest on the opening bid continues to accrue through the month of sale as prescribed by s. 197.542.

Section 10. Subsection (3) of section 197.512, Florida Statutes, is amended to read:

197.512 Notice, form of publication for obtaining tax deed by holder.—

(3) Except when the land is redeemed according to law ~~Upon ultimate disposition of the application for a tax deed,~~ the clerk shall record enter his or her certificate of notice and his or her certificate of advertising in the public records of the county with such other relevant documents as may be required by the department.

Section 11. Section 197.542, Florida Statutes, is amended to read:

197.542 Sale at public auction.—

(1) The lands advertised for sale to the highest bidder as a result of an application filed under s. 197.502 shall be sold at public auction by the clerk of the circuit court, or his or her deputy, of the county where the lands are located on the date, at the time, and at the location as set forth in the published notice, which shall be during the regular hours the clerk's office is open. At the time and place, the clerk shall read the notice of sale and shall offer the lands described in the notice for sale to the highest bidder for cash

at public outcry. The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk of the circuit court in charges for costs of sale, redemption of other tax certificates on the same lands, and all other costs to the applicant for tax deed, plus interest thereon at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale and costs incurred for the service of notice provided for in s. 197.522(2), shall be considered the bid of the certificateholder for the property. However, if the land to be sold is assessed on the latest tax roll as homestead property, the bid of the certificateholder shall be increased to include an amount equal to one-half of the assessed value of the homestead property as required by s. 197.502. If there are no higher bids, the land shall be struck off and sold to the certificateholder, who shall forthwith pay to the clerk the documentary stamp tax and recording fees due, and a tax deed shall thereupon be issued and recorded by the clerk.

(2) If there are other bids, the certificateholder shall have the right to bid as others present may bid, and the property shall be struck off and sold to the highest bidder. The high bidder shall post with the clerk a nonrefundable cash deposit of \$200 at the time of the sale, to be applied to the sale price at the time of full payment. Notice of this deposit requirement shall be posted at the auction site, and the clerk may require that bidders show their willingness and ability to post the cost deposit. If full payment of the final bid and of documentary stamp tax and recording fees is not made within 24 hours, excluding weekends and legal holidays, the clerk shall cancel all bids, readvertise the sale as provided in this section, and pay all costs of the sale from the deposit. Any remaining funds must be applied toward the opening bid. The clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid.

~~(3)(2) The clerk of the circuit court shall demand immediate payment of an amount equal to the highest bid plus applicable documentary stamp taxes and recording fees. If full payment is not received by the clerk within 24 hours after the advertised time of the sale, the clerk shall cancel the bids and readvertise the property for sale. If the sale is canceled for any reason, the clerk shall immediately readvertise the sale to be held no later than 30 days after from the date the sale was canceled. Only one advertisement is shall be necessary. No further notice is shall be required. The amount of the statutory (opening) bid shall be increased by the cost of advertising, additional clerk's fees as provided for in s. 28.24(26), and interest as provided for in subsection (1). The clerk shall receive full payment prior to the issuance of the tax deed.~~

Section 12. Section 129.06, Florida Statutes, is amended to read:

129.06 Execution and amendment of budget.—

(1) Upon the final adoption of the budgets as provided in this chapter, the budgets so adopted shall regulate the expenditures of the county and each special district included within the county budget, and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended, altered, or exceeded except as provided in this chapter.



(a) The modified-accrual basis or accrual basis of accounting must be followed for all funds in accordance with generally accepted accounting principles.

(b) The cost of the investments provided in this chapter, or the receipts from their sale or redemption, must not be treated as expense or income, but the investments on hand at the beginning or end of each fiscal year must be carried as separate items at cost in the fund balances; however, the amounts of profit or loss received on their sale must be treated as income or expense, as the case may be.

(2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the minutes, provided that the total of the appropriations of the fund may not be changed. The board of county commissioners, however, may establish procedures by which the designated budget officer may authorize certain intradepartmental budget amendments, provided that the total appropriation of the department may not be changed.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

(e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

(f) If an amendment to a budget is required for a purpose not specifically authorized in paragraphs (a)-(e), unless otherwise prohibited by law, the amendment may be authorized by resolution or ordinance of the board of county commissioners adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the

date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

(3) Only the following transfers may be made between funds:

(a) Transfers to correct errors in handling receipts and disbursements.

(b) Budgeted transfers.

(c) Transfers to properly account for unanticipated revenue or increased receipts.

(4) All unexpended balances of appropriations at the end of the fiscal year shall revert to the fund from which the appropriation was made, but reserves for sinking funds and for future construction and improvements may not be diverted to other purposes.

(5) Any county constitutional officer whose budget is approved by the board of county commissioners, who has not been reelected to office or is not seeking reelection, shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation, following the date he or she is eliminated as a candidate or October 1, whichever comes later, without approval of the board of county commissioners.

Section 13. Section 125.0108, Florida Statutes, is amended to read:

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

(1)(a) Subject to the provisions of this section, any county creating a land authority pursuant to s. 380.0663(1) is authorized to levy by ordinance, in the area or areas within said county designated as an area of critical state concern pursuant to chapter 380, a tourist impact tax on the taxable privileges described in paragraph (b); however, if the area or areas of critical state concern are greater than 50 percent of the land area of the county, the tax may be levied throughout the entire county. Such tax shall not be effective unless and until land development regulations and a local comprehensive plan that meet the requirements of chapter 380 have become effective and such tax is approved by referendum as provided for in subsection (5).

(b) It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of 6 months or less, unless such establishment is exempt from the tax imposed by s. 212.03, is exercising a taxable privilege on the proceeds therefrom under this section.

(c) The governing board of the county may, by passage of a resolution by four-fifths vote, repeal such tax.

(d) The tourist impact tax shall be levied at the rate of 1 percent of each dollar and major fraction thereof of the total consideration charged for such taxable privilege. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(e) The tourist impact tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the taxable privilege.

(f) The tourist impact tax shall be charged by the person receiving the consideration for the taxable privilege, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such taxable privilege.

(2)(a) The person receiving the consideration for such taxable privilege and the person doing business within such area or areas of critical state concern or within the entire county, as applicable, shall receive, account for, and remit the tourist impact tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under chapter 212. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.

(b) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax imposed and authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, subject to the provisions of s. 213.053.

(c) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county and the land authority in accordance with the provisions of subsection (3).

(d) The Department of Revenue, under the applicable rules of the Career Service Commission, is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.

(e) The Department of Revenue is empowered to promulgate such rules and prescribe and publish such forms as may be necessary to effectuate the purposes of this section. The department is authorized to establish audit procedures and to assess for delinquent taxes.

(f) The estimated tax provisions contained in s. 212.11 do not apply to the administration of any tax levied under this section.

(3) All tax revenues received pursuant to this section, less administrative costs, shall be distributed as follows:

(a) Fifty percent shall be transferred to the land authority to be used to purchase property in the area of critical state concern ~~for~~ ~~from~~ which the revenue is generated. An amount not to exceed 5 percent may be used for administration and other costs incident to such purchases.

(b) Fifty percent shall be distributed to the governing body of the county where the revenue was generated. Such proceeds shall be used to offset the loss of ad valorem taxes due to acquisitions provided for by this act.

(4)(a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying for the taxable privilege the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax; that he or she will relieve the person paying for the taxable privilege of the payment of all or any part of the tax; or that the tax will not be added to the consideration for the taxable privilege or that, when added, the tax or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this paragraph is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(c) The tax authorized to be levied by this section shall constitute a lien on the property of the business, lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.

(5) The tourist impact tax authorized by this section shall take effect only upon express approval by a majority vote of those qualified electors in the area or areas of critical state concern in the county seeking to levy such tax, voting in a referendum to be held by the governing board of such county in conjunction with a general or special election, in accordance with the provisions of law relating to elections currently in force. However, if the area or areas of critical state concern are greater than 50 percent of the land area of the county and the tax is to be imposed throughout the entire county, the tax shall take effect only upon express approval of a majority of the qualified electors of the county voting in such a referendum.

(6) The effective date of the levy and imposition of the tourist impact tax authorized under this section shall be the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall include the time period and the effective date of the tax

levy and shall be furnished by the county to the Department of Revenue within 10 days after passing an ordinance levying such tax and again within 10 days after approval by referendum of such tax. If applicable, the county levying the tax shall provide the Department of Revenue with a list of the businesses in the area of critical state concern where the tourist impact tax is levied by zip code or other means of identification. Notwithstanding the provisions of s. 213.053, the Department of Revenue shall assist the county in compiling such list of businesses. The tourist impact tax, if not repealed sooner pursuant to paragraph (1)(c), shall be repealed 10 years after the date the area of critical state concern designation is removed.

Section 14. Subsection (7) of section 125.0104, Florida Statutes, is amended to read:

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

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Anything in this section to the contrary notwithstanding, if the plan for tourist development approved by the governing board of the county, as amended from time to time pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax shall automatically expire upon the later of:

(a) Retirement of all bonds issued by the county for financing the same; or

(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum. However, nothing herein shall preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds with which to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum or from enacting an ordinance which shall take effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

Section 15. Section 166.0415, Florida Statutes, is created to read:

166.0415 Affordable housing.—Notwithstanding any other provision of law, a municipality may adopt and maintain in effect any law, ordinance, rule, or other measure that is adopted for the purpose of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 16. Section 125.01055, Florida Statutes, is created to read:

125.01055 Affordable housing.—Notwithstanding any other provision of law, a county may adopt and maintain in effect any law, ordinance, rule, or other measure that is adopted for the purpose of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 17. This act shall take effect upon becoming a law and sections 9, 10, and 11 shall take effect October 1, 2001, as to sales for which the respective application for obtaining a tax deed is filed on or after October 1, 2001.

Approved by the Governor June 15, 2001.

Filed in Office Secretary of State June 15, 2001.