

Committee Substitute for
Committee Substitute for Senate Bill No. 1000

An act relating to discretionary sales surtaxes; amending s. 212.055, F.S.; authorizing certain counties to levy by ordinance a discretionary sales surtax for emergency fire rescue services and facilities under certain circumstances; requiring a referendum; providing for distribution of surtax proceeds; authorizing an administrative fee; providing for interlocal agreements; providing agreement requirements; requiring a reduction in the budget for ad valorem tax levies and non-ad valorem assessments for emergency fire rescue service by the amount of the estimated surtax; requiring any surplus surtax revenues to be used to further reduce ad valorem taxes; prohibiting entities not entering into an interlocal agreement from receiving a portion of surtax proceeds; specifying the distribution of surtax revenues and limiting reimbursements among participating jurisdictions under certain circumstances; prohibiting a county from levying the surtax within certain multicounty independent special districts; providing an effective date.

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

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

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.

(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. The interlocal agreement required under paragraph (d) is a condition precedent to holding the referendum.

(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 the participating jurisdictions that have entered into an interlocal agreement with the county under this subsection. The county may also charge an administrative fee for receiving and distributing the surtax in the amount of the actual costs incurred, not to exceed 2 percent of the surtax collected.

(d) The county governing authority must develop and execute an interlocal agreement with participating jurisdictions, which are the governing bodies of municipalities, dependent special districts, independent special districts, or municipal service taxing units that provide emergency fire and rescue services within the county. The interlocal agreement must include a majority of the service providers in the county.

1. The interlocal agreement shall only specify that:

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

b. If a county has special fire control districts and rescue districts within its boundary, the county shall distribute the surtax proceeds among the county and the participating municipalities or special fire control and rescue districts based on the proportion of each entity's expenditures of ad valorem taxes and non-ad valorem assessments for fire control and emergency rescue services in each of the immediately preceding 5 fiscal years to the total of the expenditures for all participating entities.

2. Each participating jurisdiction shall agree that if a participating jurisdiction is requested to provide personnel or equipment to any other service provider, on a long-term basis pursuant to an interlocal agreement, the jurisdiction 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, a county and any participating jurisdiction entering into the interlocal agreement 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 from complying with the provisions of 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.

(g) Municipalities, special fire control and rescue districts, and contract service providers that do not enter into an interlocal agreement are not entitled to receive a portion of the proceeds of the surtax collected under this subsection and are not required to reduce ad valorem taxes or non-ad valorem assessments pursuant to paragraph (e).

(h) The provisions of sub-subparagraph (d)1.a. and subparagraph (d)2. do not apply if:

1. There is an interlocal agreement with the county and one or more participating jurisdictions which prohibits one or more jurisdictions from providing the same level of service for prehospital emergency medical treatment within the prohibited participating jurisdictions' boundaries; or

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

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

(j) 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.

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

Approved by the Governor June 16, 2009.

Filed in Office Secretary of State June 16, 2009.