

## CHAPTER 2015-43

### Committee Substitute for Committee Substitute for Senate Bill No. 278

An act relating to downtown development districts; creating s. 189.056, F.S.; providing legislative intent; authorizing municipalities larger than a certain population and located in certain counties to levy an ad valorem tax on real and personal property in downtown development districts; specifying the purpose of such ad valorem tax; limiting the downtown development district's ad valorem millage rate; providing an effective date.

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

Section 1. Section 189.056, Florida Statutes, is created to read:

189.056 Downtown development districts; ad valorem taxation.—

(1) It is the intent of the Legislature to encourage the revitalization of downtown areas within large municipalities where the societal ills associated with urban blight are most prevalent. However, in recognition of the traditionally broad home rule power exercised by charter counties, the Legislature intends that this section apply only to certain counties.

(2) The governing body of a municipality with a population of more than 400,000, as determined by the Office of Economic and Demographic Research, and located in a county as defined in s. 125.011(1) may, by ordinance, levy an ad valorem tax of up to 0.475 mill on the taxable value of all real and personal property located in a downtown development district to help finance the operation of the district. The district's millage may not exceed 0.475 mill and may not exceed the limitations contained in s. 200.001(8)(d) for dependent special districts.

Section 2. This act shall take effect July 1, 2015.

Approved by the Governor May 21, 2015.

Filed in Office Secretary of State May 21, 2015.