

THE FLORIDA SENATE
2015 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HB 209 — Emergency Fire Rescue Services and Facilities Surtax

by Finance and Tax Committee; Local Government Affairs Subcommittee; and Rep. Artiles and others (CS/CS/SB 668 by Finance and Tax Committee; Community Affairs Committee; and Senator Latvala)

The bill amends provisions related to a county's adoption and distribution of an Emergency Fire Rescue Services and Facilities Surtax. Section 212.055, F.S., allows a county to pass an ordinance to levy a sales surtax of up to 1 percent for Emergency Fire Rescue Services and Facilities. The surtax may be used to fund fire prevention, extinguishing, enforcing fire protection codes, and providing emergency medical treatment. Although authorization for the Emergency Fire Rescue Services and Facilities Surtax was added in 2009, no county has levied the surtax.

To levy the surtax, the county must pass an ordinance, which becomes effective upon approval by a majority of the qualified electors in a referendum. The existence of an interlocal agreement that provides for distribution of proceeds is a prerequisite for holding a referendum to approve the ordinance. The bill removes the requirement that an interlocal agreement exists prior to the referendum, and allows all local government entities providing fire control and emergency rescue services within the county to share in the proceeds of the surtax. Under the bill, the distribution of revenues to local government entities would be proportionate to their average annual expenditures from ad valorem taxes and non-ad valorem assessments on fire control and emergency fire rescue services over the preceding 5 fiscal years.

Participating counties and local governments must reduce ad valorem taxes by the estimated amount of revenue provided by the surtax. The bill provides that, in the event that ad valorem taxes cannot be further reduced because the millage rate is already zero, the funds must be applied to reduce any non-ad valorem assessments. If a non-ad valorem reduction is also not possible, then the surplus tax collections are returned to the county, which must reduce county millage rates.

If approved by the Governor, these provisions take effect July 1, 2015.

Vote: Senate 40-0; House 115-0