

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

**CS/CS/SB 278 — Downtown Development Districts**

by Appropriations Committee; Finance and Tax Committee; and Senator Diaz de la Portilla

Downtown Development Authorities (DDAs) are special districts whose main function is to coordinate and assist in the implementation and revitalization of a specific downtown area of a city. Fourteen DDAs are currently active in Florida, most of which were created by special act. In 1967, using the authority in ch 65-1090, L.O.F., the City of Miami created its DDA and authorized up to .5 mill ad valorem tax on all real and personal property in the downtown district.

The bill authorizes a municipality with a population of more than 400,000 within a county defined in s. 125.011(1), F.S., to levy an ad valorem tax on all real and personal property in a downtown development district of up to .475 mill. The .475 mill is included within the municipality's regular ad valorem taxes and special assessments. In total, the municipality's millage may not exceed the 10 mills allowed under the State Constitution for municipal purposes.

If approved by the Governor, these provisions take effect 07/01/2015.

*Vote: Senate 38-2; House 114-4*