The Committee on Finance and Tax (Simpson) recommended the following:

**Senate Amendment**

Delete lines 52 - 57

and insert:

collected, shall be distributed by the county based on each entity’s average annual expenditures for fire control and emergency fire rescue services in the 5 fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the 5 fiscal years preceding the fiscal year in
which the surtax takes effect. The county shall revise the
distribution proportions to reflect a change in the service area
of an entity receiving a distribution of the surtax proceeds