

THE FLORIDA SENATE
2022 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HB 777 — Local Tax Referenda Requirements

by State Affairs Committee; Public Integrity and Elections Committee; and Rep. Robinson, W. and others (CS/CS/SB 1194 by Appropriations Committee; Community Affairs Committee; and Senators Boyd and Rodrigues)

Local governments have the authority to levy a variety of optional taxes conditioned upon approval of a majority of electors voting in a referendum. Presently, the applicable local government determines when a referendum will take place to approve one of the local taxes contemplated by the bill. A local government may decide to hold such referendum during a special election or in conjunction with another local election, primary election, or general election.

CS/CS/HB 777 requires a local government seeking voter approval to levy certain taxes must hold such referendum at a general election. The bill applies to the following local option taxes:

- Tourist development taxes
- Tourist impact taxes
- Ad valorem taxes levied by a children's services independent special district
- County, municipal, and school district voted millage increases
- Local option fuel taxes

If approved by the Governor, these provisions take effect October 1, 2022.

Vote: Senate 39-0; House 111-2