

# SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based only on the provisions contained in the legislation as of the latest date listed below.)

BILL: SB 1040

SPONSOR: Senator Bronson

SUBJECT: Ad Valorem Taxation

DATE: March 30, 2000

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Fournier</u>	<u>Wood</u>	<u>FR</u>	<u>Favorable</u>
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

**I. Summary:**

This bill allows additional information to be presented in the advertisement of proposed tax increases that is required for local governments under s. 200.065, F.S.

This bill substantially amends, creates, or repeals the following sections of the Florida Statutes: 200.065.

**II. Present Situation:**

Section 200.065, F.S., provides detailed instructions to local governments with respect to advertising proposed ad valorem tax increases. For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled-back rate, the advertisement must include only the amount of last year's:

- initially proposed tax levy,
  - the amount of reductions due to the Value Adjustment Board and other assessment changes,
  - actual tax levy,
- and this year's proposed tax levy.

Advertisements by school districts must include additional information about state-required local effort.

**III. Effect of Proposed Changes:**

This bill allows, if a tax increase is the result of a referendum or other requirement of law, an advertisement of proposed tax increase to include a brief description of the requirement and the proposed use of the resulting tax revenues. It also allows the taxing authority to state the change, if any, in the general-purpose tax rate.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

None.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Economic Impact and Fiscal Note:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:****C. Government Sector Impact:**

This bill could make it easier for local governments to provide useful information to taxpayers.

**VI. Technical Deficiencies:**

The term “general-purpose tax rate” is not statutorily defined. It is also unclear how the change in the general-purpose tax rate will be stated. It could be the percentage change over the previous year’s rate, stated as a change in the millage rate, or stated as a change with respect to the rolled-back rate.

**VII. Related Issues:**

None.

**VIII. Amendments:**

None.