40-1015-02

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 An act relating to land acquisition; amending s. 212.055, F.S.; redefining the term "infrastructure"; amending s. 336.025, F.S; revising provisions prescribing the use of proceeds from local option fuel taxes; amending s. 259.105, F.S.; providing for an annual allocation of funds under the Florida Forever Act for the purchase of land within the Florida Keys or Key West Areas of critical state concern; providing an effective date.

A bill to be entitled

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX. --

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(d)1. The proceeds of the surtax authorized by this subsection and any interest accrued thereto shall be expended by the school district or within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources and to finance the closure of county-owned or municipally owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection. Any use of such proceeds or interest for purposes of landfill closure prior to July 1, 1993, is ratified. Neither the proceeds nor any interest accrued thereto shall be used for operational expenses of any infrastructure, except that any county with a population of less than 75,000 that is required to close a landfill by order of the Department of Environmental Protection may use the proceeds or any interest accrued thereto for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011(1), and charter counties may, in addition, use the proceeds and any interest accrued thereto to retire or service indebtedness incurred for bonds issued prior to July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of such proceeds or interest for purposes of retiring or servicing indebtedness incurred for such refunding bonds prior to July 1, 1999, is ratified.

- 2. For the purposes of this paragraph,
 "infrastructure" means:
- a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy

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of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto. In any county located within a designated area of critical state concern under s. 380.0552, the term "infrastructure" also includes expenditures for the acquisition of land when the land is acquired for the purpose of compliance with an approved comprehensive plan.

- A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
- Notwithstanding any other provision of this subsection, a discretionary sales surtax imposed or extended after the effective date of this act may provide for an amount not to exceed 15 percent of the local option sales surtax proceeds to be allocated for deposit to a trust fund within the county's accounts created for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational costs and incentives related to such economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

Section 2. Subsection (8) of section 336.025, Florida Statutes, is amended to read:

336.025 County transportation system; levy of local option fuel tax on motor fuel and diesel fuel .--

(8) In addition to the uses specified in subsection (7), the governing body of a county with a population of 31 50,000 or less on April 1, 1992, or any county located within

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a designated area of critical state concern under s. 380.0552 2 may use the proceeds of the tax levied pursuant to paragraph 3 (1)(a) in any fiscal year to fund infrastructure projects, if such projects are consistent with the local government's 4 5 approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. In addition, no 8 more than an amount equal to the proceeds from 4 cents per gallon of the tax imposed pursuant to paragraph (1)(a) may be 10 used by such county for the express and limited purpose of 11 paying for a court-ordered refund of special assessments. Except as provided in subsection (7), such funds shall not be 12 13 used for the operational expenses of any infrastructure. funds may be used for infrastructure projects under this 14 subsection only after the local government, prior to the 15 fiscal year in which the funds are proposed to be used, or if 16 17 pledged for bonded indebtedness, prior to the fiscal year in 18 which the bonds will be issued, has held a duly noticed public 19 hearing on the proposed use of the funds and has adopted a 20 resolution certifying that the local government has met all of the transportation needs identified in its approved 21 comprehensive plan or, if the approval or denial of the plan 22 has not become final, consistent with the plan last submitted 23 24 to the state land planning agency. The proceeds shall not be 25 pledged for bonded indebtedness for a period exceeding 10 years, except that, for the express and limited purpose of 26 using such proceeds in any fiscal year to pay a court-ordered 27 28 refund of special assessments, the proceeds may be pledged for 29 bonded indebtedness not exceeding 15 years. For the purposes 30 of this subsection, "infrastructure" has the same meaning as 31 provided in s. 212.055.

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Section 3. Paragraph (c) of subsection (3) of section 259.105, Florida Statutes, is amended to read:

259.105 The Florida Forever Act.--

- (3) Less the costs of issuing and the costs of funding reserve accounts and other costs associated with bonds, the proceeds of bonds issued pursuant to this section shall be deposited into the Florida Forever Trust Fund created by s. 259.1051. The proceeds shall be distributed by the Department of Environmental Protection in the following manner:
- (c) Twenty-two percent to the Department of Community Affairs for use by the Florida Communities Trust for the purposes of part III of chapter 380, as described and limited by this subsection, and grants to local governments or nonprofit environmental organizations that are tax exempt under s. 501(c)(3) of the United States Internal Revenue Code for the acquisition of community-based projects, urban open spaces, parks, and greenways to implement local government comprehensive plans. From funds available to the trust and used for land acquisition, 75 percent shall be matched by local governments on a dollar-for-dollar basis. The Legislature intends that the Florida Communities Trust emphasize funding projects in low-income or otherwise disadvantaged communities. At least 30 percent of the total allocation provided to the trust shall be used in Standard Metropolitan Statistical Areas, but one-half of that amount shall be used in localities in which the project site is located in built-up commercial, industrial, or mixed-use areas and functions to intersperse open spaces within congested urban core areas. From funds allocated to the trust, no less than 5 percent shall be used to acquire lands for recreational 31 trail systems, provided that in the event these funds are not

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needed for such projects, they will be available for other trust projects. Local governments may use federal grants or loans, private donations, or environmental mitigation funds, including environmental mitigation funds required pursuant to s. 338.250, for any part or all of any local match required for acquisitions funded through the Florida Communities Trust. Any lands purchased by nonprofit organizations using funds allocated under this paragraph must provide for such lands to remain permanently in public use through a reversion of title to local or state government, conservation easement, or other appropriate mechanism. Projects funded with funds allocated to the Trust shall be selected in a competitive process measured against criteria adopted in rule by the Trust. From funds allocated to the trust, \$5 million annually shall be used by the Monroe County Comprehensive Plan Land Authority specifically for the purchase of any real property interest in either those lands subject to the Rate of Growth Ordinances adopted by local governments in Monroe County or those lands within the boundary of an approved Conservation and Recreation Lands project located within the Florida Keys or Key West Areas of critical state concern. Section 4. This act shall take effect July 1, 2002. *********** SENATE SUMMARY

Redefines the term "infrastructure" for purposes of the local government infrastructure surtax. Authorizes the use of local option fuel taxes for specified purposes in the Florida Keys Area of critical state concern. Provides for an allocation of funds under the Florida Forever Act to purchase land within the Florida Keys or Key West Areas of critical state concern.

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