

1 legislative intent that any authorization for imposition of a
2 discretionary sales surtax shall be published in the Florida
3 Statutes as a subsection of this section, irrespective of the
4 duration of the levy. Each enactment shall specify the types
5 of counties authorized to levy; the rate or rates which may be
6 imposed; the maximum length of time the surtax may be imposed,
7 if any; the procedure which must be followed to secure voter
8 approval, if required; the purpose for which the proceeds may
9 be expended; and such other requirements as the Legislature
10 may provide. Taxable transactions and administrative
11 procedures shall be as provided in s. 212.054.

12 (1) ~~CHARTER COUNTY~~ TRANSPORTATION TRANSIT SYSTEM
13 SURTAX.--

14 (a) Each ~~charter county which adopted a charter prior~~
15 ~~to January 1, 1984, and each county the government of which is~~
16 ~~consolidated with that of one or more municipalities,~~ may levy
17 a discretionary sales surtax by an affirmative vote of a
18 majority of the total membership of its governing body or by a
19 referendum, ~~subject to approval by a majority vote of the~~
20 ~~electorate of the county or by a charter amendment approved by~~
21 ~~a majority vote of the electorate of the county.~~

22 (b) The rate shall be up to 1 percent.

23 (c) If the proposal to adopt a discretionary sales
24 surtax is to be adopted by a referendum as provided in this
25 subsection, such proposal ~~and to create a trust fund within~~
26 ~~the county accounts~~ shall be placed on the ballot in
27 accordance with law at a time to be set at the discretion of
28 the governing body of the county.

29 (d) Proceeds from the surtax shall be distributed to
30 the county and to each municipality within the county in which
31 the surtax is collected according to:

1 1. A separate interlocal agreement between the county
2 governing body and the governing body of any municipality
3 within the county; or

4 2. If there is no interlocal agreement between the
5 county governing body and the governing body of any
6 municipality within the county, an apportionment factor for
7 each eligible local government as specified in this
8 subparagraph.

9 a. The apportionment factor for an eligible county
10 shall be composed of two equally weighted portions as follows:

11 (I) Each eligible county's population in the
12 unincorporated areas of the county as a percentage of the
13 total county population as determined pursuant to s. 186.901.

14 (II) Each eligible county's percentage of center-line
15 lane miles derived from the combined total number of
16 center-line lane miles owned and maintained by the county and
17 each municipality within the county as annually reported in
18 the City/County Mileage Report promulgated by the
19 Transportation Statistics Office within the Department of
20 Transportation.

21 b. The apportionment factor for an eligible
22 municipality shall be composed of two equally weighted
23 portions as follows:

24 (I) Each eligible municipality's population as a
25 percentage of the total county population as determined
26 pursuant to s. 186.901.

27 (II) Each eligible municipality's percentage of
28 center-line lane miles derived from the combined total number
29 of center-line lane miles owned and maintained by the county
30 and each municipality within the county as annually reported
31 in the City/County Mileage Report promulgated by the

1 Transportation Statistics Office within the Department of
2 Transportation.

3 (e) A charter county that has adopted a surtax
4 pursuant to this subsection by referendum as of July 1, 2006,
5 is not required to distribute surtax proceeds pursuant to
6 paragraph (d) but shall follow the procedures established in
7 paragraph (f). Each charter county that adopted a charter
8 before January 1, 1984, and each county the government of
9 which is consolidated with that of one or more municipalities
10 and which adopts a surtax pursuant to this subsection by
11 referendum on or after July 1, 2006, is not required to
12 distribute surtax proceeds pursuant to paragraph (d) but shall
13 follow the procedures established in paragraph (f). Pursuant
14 to an interlocal agreement entered into pursuant to chapter
15 163, the governing body of the charter county may distribute
16 proceeds from the tax to a municipality, or an expressway or
17 transportation authority created by law, to be expended for
18 the purpose authorized by paragraph (f). This paragraph does
19 not apply to an interlocal agreement entered into as of July
20 1, 2006, pursuant to chapter 163 by the governing body of the
21 county to distribute proceeds from the tax to a municipality
22 or an expressway or transportation authority created by law.

23 (f)(d) Proceeds from the surtax shall be applied to as
24 many or as few of the uses enumerated below in whatever
25 combination the governing body of the municipality or the
26 county considers ~~commission deems~~ appropriate:

27 1. Deposited by the governing body of the municipality
28 or the county in the trust fund and ~~shall be~~ used for the
29 purposes of development, construction, equipment, maintenance,
30 operation, supportive services, including a ~~countywide~~ bus
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1 system, and related costs of a fixed guideway rapid transit
2 system;

3 2. Remitted by the governing body of the municipality
4 or the county to an expressway or transportation authority
5 created by law to be used, at the discretion of such
6 authority, for the development, construction, operation, or
7 maintenance of roads, bicycle and pedestrian facilities, or
8 bridges in the county or municipality, for the operation and
9 maintenance of a bus system, for the payment of principal and
10 interest on existing bonds issued for the construction of such
11 roads, bicycle or pedestrian facilities, or bridges, and, upon
12 approval by the governing body of the municipality or county
13 ~~commission~~, such proceeds may be pledged for bonds issued to
14 refinance existing bonds or new bonds issued for the
15 construction of such roads or bridges;

16 ~~3. Used by the charter county for the development,~~
17 ~~construction, operation, and maintenance of roads and bridges~~
18 ~~in the county; for the expansion, operation, and maintenance~~
19 ~~of bus and fixed guideway systems; and for the payment of~~
20 ~~principal and interest on bonds issued for the construction of~~
21 ~~fixed guideway rapid transit systems, bus systems, roads, or~~
22 ~~bridges; and such proceeds may be pledged by the governing~~
23 ~~body of the county for bonds issued to refinance existing~~
24 ~~bonds or new bonds issued for the construction of such fixed~~
25 ~~guideway rapid transit systems, bus systems, roads, or bridges~~
26 ~~and no more than 25 percent used for nontransit uses; and~~

27 ~~3.4.~~ Used by the governing body of the municipality or
28 ~~charter~~ county for the planning, development, construction,
29 operation, and maintenance of roads, bicycle and pedestrian
30 facilities, or ~~and~~ bridges in the municipality or county; for
31 the planning, development, expansion, operation, and

1 maintenance of bus and fixed guideway systems; and for the
2 payment of principal and interest on bonds issued for the
3 construction of fixed guideway rapid transit systems, bus
4 systems, roads, bicycle and pedestrian facilities, or bridges;
5 and such proceeds may be pledged by the governing body of the
6 municipality or county for bonds issued to refinance existing
7 bonds or new bonds issued for the construction of such fixed
8 guideway rapid transit systems, bus systems, roads, bicycle
9 and pedestrian facilities, or bridges; ~~Pursuant to an~~
10 ~~interlocal agreement entered into pursuant to chapter 163, the~~
11 ~~governing body of the charter county may distribute proceeds~~
12 ~~from the tax to a municipality, or an expressway or~~
13 ~~transportation authority created by law to be expended for the~~
14 ~~purpose authorized by this paragraph.~~

15 4. Used by the county or municipality to fund
16 regionally significant transportation projects that are
17 identified in a regional transportation plan developed in
18 accordance with s. 339.155(5) or to provide matching funds for
19 the Transportation Regional Incentive Program in accordance
20 with s. 339.2819; and

21 5. Used by the county or municipality to fund projects
22 identified in a capital improvements element of a
23 comprehensive plan that has been determined to be in
24 compliance with part II of chapter 163 or to implement a
25 long-term concurrency management system adopted by a local
26 government in accordance with s. 163.3177(3) or (9).

27 Section 2. This act shall take effect July 1, 2006.
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SENATE SUMMARY

Provides that a county may levy a discretionary sales surtax subject to approval by an affirmative vote of a majority of the total membership of its governing body or by a referendum. Deletes provisions limiting such tax to charter counties and counties having a consolidated government. Requires that a discretionary sales surtax that is to be adopted by referendum be placed on the ballot at a time set at the discretion of the governing body of a county. Requires that the proceeds from a surtax be distributed to a county and to each municipality within the county according to an interlocal agreement or an apportionment factor. Authorizes certain charter counties and county governments to follow various procedures in distributing a surtax. Provides that the proceeds from the surtax be used for certain purposes as deemed appropriate by the county commission.