

By the Committee on Community Affairs; and Senator Latvala

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1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; revising the uses of the
4 proceeds of the local government infrastructure surtax
5 to include the maintenance of transportation
6 infrastructure; revising the term "infrastructure";
7 authorizing a county to levy a homeless services and
8 facilities surtax; defining "homeless services" and
9 "homeless facilities"; requiring an ordinance,
10 referendum, and voter approval; providing an effective
11 date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraphs (d) and (h) of subsection (2) of
16 section 212.055, Florida Statutes, are amended, and subsection
17 (9) is added to that section, to read:

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.—It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a
22 subsection of this section, irrespective of the duration of the
23 levy. Each enactment shall specify the types of counties
24 authorized to levy; the rate or rates which may be imposed; the
25 maximum length of time the surtax may be imposed, if any; the
26 procedure which must be followed to secure voter approval, if
27 required; the purpose for which the proceeds may be expended;
28 and such other requirements as the Legislature may provide.
29 Taxable transactions and administrative procedures shall be as

578-02833-14

2014786c1

30 provided in s. 212.054.

31 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

32 (d) The proceeds of the surtax authorized by this
33 subsection and any accrued interest shall be expended by the
34 school district, within the county and municipalities within the
35 county, or, in the case of a negotiated joint county agreement,
36 within another county, to finance, plan, ~~and~~ construct, or
37 relocate infrastructure; to acquire land for public recreation,
38 conservation, or protection of natural resources; to provide
39 loans, grants, or rebates to residential or commercial property
40 owners who make energy efficiency improvements to their
41 residential or commercial property, if a local government
42 ordinance authorizing such use is approved by referendum; or to
43 finance the closure of county-owned or municipally owned solid
44 waste landfills that have been closed or are required to be
45 closed by order of the Department of Environmental Protection.
46 Any use of the proceeds or interest for purposes of landfill
47 closure before July 1, 1993, is ratified. The proceeds and any
48 interest may not be used for ~~the~~ operational and maintenance
49 expenses of infrastructure, unless the local government
50 ordinance authorizing such use is approved by referendum as
51 provided in this subsection or ~~except that~~ a county that has a
52 population of fewer than 75,000 and that is required to close a
53 landfill uses ~~may use~~ the proceeds or interest for long-term
54 maintenance costs associated with landfill closure. Counties, as
55 defined in s. 125.011, and charter counties may, in addition,
56 use the proceeds or interest to retire or service indebtedness
57 incurred for bonds issued before July 1, 1987, for
58 infrastructure purposes, and for bonds subsequently issued to

578-02833-14

2014786c1

59 refund such bonds. Any use of the proceeds or interest for
60 purposes of retiring or servicing indebtedness incurred for
61 refunding bonds before July 1, 1999, is ratified.

62 1. As used in ~~For the purposes of~~ this paragraph, the term
63 "infrastructure" means:

64 a. A ~~Any~~ fixed capital expenditure or fixed capital outlay
65 associated with the construction, reconstruction, relocation, or
66 improvement of public facilities that have a life expectancy of
67 5 or more years and ~~any~~ related land acquisition, land
68 improvement, design, permit compliance, ~~and~~ engineering costs,
69 and costs incurred for studies or planning activities related to
70 the public facilities.

71 b. A fire department vehicle, an emergency medical services
72 ~~service~~ vehicle, a sheriff's office vehicle, a police department
73 vehicle, or ~~any~~ other vehicle, and the equipment necessary to
74 outfit the vehicle for its official use or equipment that has a
75 life expectancy of at least 5 years.

76 c. An ~~Any~~ expenditure for the construction, lease, or
77 maintenance of, or provision of utilities or security for,
78 facilities, as defined in s. 29.008.

79 d. A ~~Any~~ fixed capital expenditure or fixed capital outlay
80 associated with the improvement of private facilities that have
81 a life expectancy of 5 or more years and that the owner agrees
82 to make available for use on a temporary basis as needed by a
83 local government as a public emergency shelter or a staging area
84 for emergency response equipment during an emergency officially
85 declared by the state or by the local government under s.
86 252.38. Such improvements are limited to those necessary to
87 comply with current standards for public emergency evacuation

578-02833-14

2014786c1

88 shelters. The owner must enter into a written contract with the
89 local government providing the improvement funding to make the
90 private facility available to the public for purposes of
91 emergency shelter at no cost to the local government for a
92 minimum of 10 years after completion of the improvement, which
93 includes a ~~with the~~ provision that the obligation will transfer
94 to a ~~any~~ subsequent owner until the end of the minimum period.

95 e. A ~~Any~~ land acquisition expenditure for a residential
96 housing project in which at least 30 percent of the units are
97 affordable to individuals or families whose total annual
98 household income does not exceed 120 percent of the area median
99 income adjusted for household size, if the land is owned by a
100 local government or by a special district that enters into a
101 written agreement with the local government to provide such
102 housing. The local government or special district may enter into
103 a ground lease with a public or private person or entity for
104 nominal or other consideration for the construction of the
105 residential housing project on land acquired pursuant to this
106 sub-subparagraph.

107 2. As used in ~~For the purposes of~~ this paragraph, the term
108 "energy efficiency improvement" means an ~~any energy conservation~~
109 ~~and efficiency~~ improvement that reduces energy consumption
110 through conservation or a more efficient use of electricity,
111 natural gas, propane, or other forms of energy on the property,
112 including, but not limited to, air sealing; installation of
113 insulation; installation of energy-efficient heating, cooling,
114 or ventilation systems; installation of solar panels; building
115 modifications to increase the use of daylight or shade;
116 replacement of windows; installation of energy controls or

578-02833-14

2014786c1

117 energy recovery systems; installation of electric vehicle
118 charging equipment; installation of systems for natural gas fuel
119 as defined in s. 206.9951; and installation of efficient
120 lighting equipment.

121 3. Notwithstanding any other provision of this subsection,
122 a local government infrastructure surtax imposed or extended
123 after July 1, 1998, may allocate up to 15 percent of the surtax
124 proceeds for deposit into a trust fund within the county's
125 accounts created for the purpose of funding economic development
126 projects having a general public purpose of improving local
127 economies, including the funding of operational costs and
128 incentives related to economic development. The ballot statement
129 must indicate the intention to make an allocation under the
130 authority of this subparagraph.

131 (h) Notwithstanding any other provision of this section, a
132 county may ~~shall~~ not levy local option sales surtaxes authorized
133 under ~~in~~ this subsection and subsections (3), (4), ~~and~~ (5), and
134 (9) in excess of a combined rate of 1 percent.

135 (9) HOMELESS SERVICES AND FACILITIES SURTAX.—The governing
136 authority of a county may, by ordinance, levy a discretionary
137 sales surtax of up to 0.5 percent for homeless services and
138 facilities within the county as provided in this subsection.

139 (a) As used in this subsection, the term:

140 1. "Homeless facilities" includes, but is not limited to,
141 the purchase and construction or renovation of sites to serve as
142 central points of access, homeless housing, emergency housing,
143 and supportive housing.

144 2. "Homeless services" includes, but is not limited to,
145 outreach, intake, assessment, case management, homeless

578-02833-14

2014786c1

146 prevention, emergency and supportive housing, temporary medical
147 respite, housing vouchers, transportation assistance, job
148 readiness, job coaching, job development and placement, and
149 homeless data management.

150 (b) The ordinance adopted by the governing authority
151 providing for the imposition of the surtax must also include a
152 plan for providing services to qualified homeless residents.

153 (c) Upon the adoption of the ordinance, the levy of the
154 surtax shall be placed on the ballot of a regularly scheduled
155 election by the governing authority enacting the ordinance. A
156 statement that includes a brief description of the purposes to
157 be funded by the surtax and conforms to the requirements of s.
158 101.161 must be included in the ballot. The ordinance shall take
159 effect if approved by a majority of the electors of the county
160 voting in a referendum held for such purpose.

161 Section 2. This act shall take effect July 1, 2014.