

**By** the Committees on Finance and Tax; and Community Affairs; and Senator Latvala

593-03128-15

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1                                   A bill to be entitled  
2       An act relating to the emergency fire rescue services  
3       and facilities surtax; amending s. 212.055, F.S.;  
4       revising the distribution of surtax proceeds; deleting  
5       a provision requiring the county governing authority  
6       to develop and execute interlocal agreements with  
7       local government entities providing emergency fire and  
8       rescue services; requiring a local government entity  
9       requesting and receiving certain personnel or  
10      equipment from another service provider to pay for  
11      such personnel or equipment from its share of surtax  
12      proceeds; deleting a provision requiring local  
13      government entities to enter into an interlocal  
14      agreement in order to receive surtax proceeds;  
15      providing an effective date.

16  
17 Be It Enacted by the Legislature of the State of Florida:

18  
19       Section 1. Paragraphs (b) through (j) of subsection (8) of  
20      section 212.055, Florida Statutes, are amended to read:

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

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30 required; the purpose for which the proceeds may be expended;  
31 and such other requirements as the Legislature may provide.  
32 Taxable transactions and administrative procedures shall be as  
33 provided in s. 212.054.

34 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

35 (b) Upon the adoption of the ordinance, the levy of the  
36 surtax must be placed on the ballot by the governing authority  
37 of the county enacting the ordinance. The ordinance will take  
38 effect if approved by a majority of the electors of the county  
39 voting in a referendum held for such purpose. The referendum  
40 shall be placed on the ballot of a regularly scheduled election.  
41 The ballot for the referendum must conform to the requirements  
42 of s. 101.161. ~~The interlocal agreement required under paragraph~~  
43 ~~(d) is a condition precedent to holding the referendum.~~

44 (c) Pursuant to s. 212.054(4), the proceeds of the  
45 discretionary sales surtax collected under this subsection, less  
46 an administrative fee that may be retained by the Department of  
47 Revenue, shall be distributed by the department to the county.  
48 The county shall distribute the proceeds it receives from the  
49 department to each local government entity providing emergency  
50 fire rescue services in the county. The surtax proceeds, less an  
51 administrative fee not to exceed 2 percent of the surtax  
52 collected, shall be distributed by the county based on each  
53 entity's average annual expenditures for fire control and  
54 emergency fire rescue services in the 5 fiscal years preceding  
55 the fiscal year in which the surtax takes effect in proportion  
56 to the average annual total of the expenditures for such  
57 entities in the 5 fiscal years preceding the fiscal year in  
58 which the surtax takes effect. The county shall revise the

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59 distribution proportions to reflect a change in the service area  
60 of an entity receiving a distribution of the surtax proceeds ~~the~~  
61 ~~participating jurisdictions that have entered into an interlocal~~  
62 ~~agreement with the county under this subsection. The county may~~  
63 ~~also charge an administrative fee for receiving and distributing~~  
64 ~~the surtax in the amount of the actual costs incurred, not to~~  
65 ~~exceed 2 percent of the surtax collected.~~

66 (d) If a local government entity requests ~~The county~~  
67 ~~governing authority must develop and execute an interlocal~~  
68 ~~agreement with participating jurisdictions, which are the~~  
69 ~~governing bodies of municipalities, dependent special districts,~~  
70 ~~independent special districts, or municipal service taxing units~~  
71 ~~that provide emergency fire and rescue services within the~~  
72 ~~county. The interlocal agreement must include a majority of the~~  
73 ~~service providers in the county.~~

74 ~~1. The interlocal agreement shall only specify that:~~

75 ~~a. The amount of the surtax proceeds to be distributed by~~  
76 ~~the county to each participating jurisdiction is based on the~~  
77 ~~actual amounts collected within each participating jurisdiction~~  
78 ~~as determined by the Department of Revenue's population~~  
79 ~~allocations in accordance with s. 218.62; or~~

80 ~~b. If a county has special fire control districts and~~  
81 ~~rescue districts within its boundary, the county shall~~  
82 ~~distribute the surtax proceeds among the county and the~~  
83 ~~participating municipalities or special fire control and rescue~~  
84 ~~districts based on the proportion of each entity's expenditures~~  
85 ~~of ad valorem taxes and non-ad valorem assessments for fire~~  
86 ~~control and emergency rescue services in each of the immediately~~  
87 ~~preceding 5 fiscal years to the total of the expenditures for~~

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88 ~~all participating entities.~~

89 ~~2. Each participating jurisdiction shall agree that if a~~  
90 ~~participating jurisdiction is requested to provide~~ personnel or  
91 equipment from ~~to~~ any other service provider, on a long-term  
92 basis and the personnel or equipment is provided pursuant to an  
93 interlocal agreement, the local government entity jurisdiction  
94 providing the service is entitled to payment from the requesting  
95 service provider from that provider's share of the surtax  
96 proceeds for all costs of the equipment or personnel.

97 (e) Upon the surtax taking effect and initiation of  
98 collections, each local government entity receiving a share of  
99 surtax proceeds a county and any participating jurisdiction  
100 ~~entering into the interlocal agreement~~ shall reduce the ad  
101 valorem tax levy or any non-ad valorem assessment for fire  
102 control and emergency rescue services in its next and subsequent  
103 budgets by the estimated amount of revenue provided by the  
104 surtax.

105 (f) Use of surtax proceeds authorized under this subsection  
106 does not relieve a local government from complying with ~~the~~  
107 ~~provisions of~~ chapter 200 and any related provision of law that  
108 establishes millage caps or limits undesignated budget reserves  
109 and procedures for establishing rollback rates for ad valorem  
110 taxes and budget adoption. If surtax collections exceed  
111 projected collections in any fiscal year, any surplus  
112 distribution shall be used to further reduce ad valorem taxes in  
113 the next fiscal year. These proceeds shall be applied as a  
114 rebate to the final millage, after the TRIM notice is completed  
115 in accordance with this provision.

116 ~~(g) Municipalities, special fire control and rescue~~

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117 ~~districts, and contract service providers that do not enter into~~  
118 ~~an interlocal agreement are not entitled to receive a portion of~~  
119 ~~the proceeds of the surtax collected under this subsection and~~  
120 ~~are not required to reduce ad valorem taxes or non ad valorem~~  
121 ~~assessments pursuant to paragraph (c).~~

122 ~~(h) The provisions of sub-subparagraph (d)1.a. and~~  
123 ~~subparagraph (d)2. do not apply if:~~

124 ~~1. There is an interlocal agreement with the county and one~~  
125 ~~or more participating jurisdictions which prohibits one or more~~  
126 ~~jurisdictions from providing the same level of service for~~  
127 ~~prehospital emergency medical treatment within the prohibited~~  
128 ~~participating jurisdictions' boundaries; or~~

129 ~~2. The county has issued a certificate of public~~  
130 ~~convenience and necessity or its equivalent to a county~~  
131 ~~department or a dependent special district of the county.~~

132 ~~(g)~~(i) Surtax collections shall be initiated on January 1  
133 of the year following a successful referendum in order to  
134 coincide with s. 212.054(5).

135 ~~(h)~~(j) Notwithstanding s. 212.054, if a multicounty  
136 independent special district created pursuant to chapter 67-764,  
137 Laws of Florida, levies ad valorem taxes on district property to  
138 fund emergency fire rescue services within the district and is  
139 required by s. 2, Art. VII of the State Constitution to maintain  
140 a uniform ad valorem tax rate throughout the district, the  
141 county may not levy the discretionary sales surtax authorized by  
142 this subsection within the boundaries of the district.

143 Section 2. This act shall take effect July 1, 2015.