



320014

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/18/2018	.	
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Appropriations Subcommittee on Finance and Tax (Brandes)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (c) of subsection (1), paragraph (b)  
of subsection (5), and paragraph (b) of subsection (8) of  
section 212.055, Florida Statutes, are amended, and subsection  
(10) is added to that section, to read:

212.055 Discretionary sales surtaxes; legislative intent;  
authorization and use of proceeds.—It is the legislative intent



11 that any authorization for imposition of a discretionary sales  
12 surtax shall be published in the Florida Statutes as a  
13 subsection of this section, irrespective of the duration of the  
14 levy. Each enactment shall specify the types of counties  
15 authorized to levy; the rate or rates which may be imposed; the  
16 maximum length of time the surtax may be imposed, if any; the  
17 procedure which must be followed to secure voter approval, if  
18 required; the purpose for which the proceeds may be expended;  
19 and such other requirements as the Legislature may provide.  
20 Taxable transactions and administrative procedures shall be as  
21 provided in s. 212.054.

22 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
23 SURTAX.—

24 (c) The proposal to adopt a discretionary sales surtax as  
25 provided in this subsection and to create a trust fund within  
26 the county accounts shall be placed on the ballot in accordance  
27 with law and must be approved in a referendum held at a general  
28 election as set forth in subsection (10) at a time to be set at  
29 the discretion of the governing body.

30 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in  
31 s. 125.011(1) may levy the surtax authorized in this subsection  
32 pursuant to an ordinance either approved by extraordinary vote  
33 of the county commission or conditioned to take effect only upon  
34 approval by a majority vote of the electors of the county voting  
35 in a referendum. In a county as defined in s. 125.011(1), for  
36 the purposes of this subsection, "county public general  
37 hospital" means a general hospital as defined in s. 395.002  
38 which is owned, operated, maintained, or governed by the county  
39 or its agency, authority, or public health trust.



40 (b) If the ordinance is conditioned on a referendum, the  
41 proposal to adopt the county public hospital surtax shall be  
42 placed on the ballot in accordance with subsection (10) ~~law at a~~  
43 ~~time to be set at the discretion of the governing body.~~ The  
44 referendum question on the ballot shall include a brief general  
45 description of the health care services to be funded by the  
46 surtax.

47 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.-

48 (b) Upon the adoption of the ordinance, the levy of the  
49 surtax must be placed on the ballot by the governing authority  
50 of the county enacting the ordinance. The ordinance will take  
51 effect if approved by a majority of the electors of the county  
52 voting in a referendum held for such purpose. The referendum  
53 shall be placed on the ballot of a general ~~regularly scheduled~~  
54 election. The ballot for the referendum must conform to the  
55 requirements of s. 101.161.

56 (10) DATES FOR REFERENDA.-A referendum to adopt or amend a  
57 local government discretionary sales surtax under this section  
58 shall be held at a general election as defined in s. 97.021.

59 Section 2. This act shall take effect upon becoming a law.

60  
61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete everything before the enacting clause  
64 and insert:

65 A bill to be entitled  
66 An act relating to local tax referenda; amending s.  
67 212.055, F.S.; providing that a referendum to adopt or  
68 amend a local discretionary sales surtax must be held



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at a general election; providing an effective date.