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LEGISLATIVE ACTION

Senate

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House

The Committee on Community Affairs (Lee) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Present subsection (10) of section 212.055,
Florida Statutes, is redesignated as subsection (11) and
amended, a new subsection (10) is added to that section, and
paragraph (c) of subsection (1), paragraph (b) of subsection
(5), and paragraph (b) of subsection (8) are amended, to read:

212.055 Discretionary sales surtaxes; legislative intent;



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

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

25 (c) 1. The proposal to adopt a discretionary sales surtax as
26 provided in this subsection and to create a trust fund within
27 the county accounts shall be placed on the ballot in accordance
28 with law and must be approved in a referendum held at a general
29 election in accordance with subsection (10) at a time to be set
30 at the discretion of the governing body.

31 2. If the proposal to adopt a surtax is by initiative, the
32 petition sponsor must, at least 180 days before the proposed
33 referendum, comply with all of the following:

34 a. Obtain an independent written legal opinion from an
35 attorney who is a member in good standing of The Florida Bar
36 which verifies that the proposed referendum complies with state
37 law, and provide the proposed referendum and legal opinion to
38 the governing body of the county. The county shall make the
39 proposed referendum and legal opinion available on its official



824748

40 website.

41 b. Provide a copy of the final resolution or ordinance to
42 the Office of Program Policy Analysis and Government
43 Accountability. The Office of Program Policy Analysis and
44 Government Accountability shall procure a certified public
45 accountant in accordance with subsection (10) for the
46 performance audit.

47 c. File the initiative petition and its required valid
48 signatures with the supervisor of elections. The supervisor of
49 elections shall verify signatures and retain signature forms in
50 the same manner as required for initiatives under s. 100.371(3).

51 3. The failure of an initiative sponsor to comply with the
52 requirements of subparagraph 2. renders any referendum held
53 void.

54 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in
55 s. 125.011(1) may levy the surtax authorized in this subsection
56 pursuant to an ordinance either approved by extraordinary vote
57 of the county commission or conditioned to take effect only upon
58 approval by a majority vote of the electors of the county voting
59 in a referendum. In a county as defined in s. 125.011(1), for
60 the purposes of this subsection, “county public general
61 hospital” means a general hospital as defined in s. 395.002
62 which is owned, operated, maintained, or governed by the county
63 or its agency, authority, or public health trust.

64 (b) If the ordinance is conditioned on a referendum, the
65 proposal to adopt the county public hospital surtax shall be
66 placed on the ballot in accordance with subsection (10) ~~law at a~~
67 ~~time to be set at the discretion of the governing body.~~ The
68 referendum question on the ballot shall include a brief general



824748

69 description of the health care services to be funded by the
70 surtax.

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

72 (b) Upon the adoption of the ordinance, the levy of the
73 surtax must be placed on the ballot by the governing authority
74 of the county enacting the ordinance. The ordinance will take
75 effect if approved by a majority of the electors of the county
76 voting in a referendum held for such purpose. The referendum
77 shall be placed on the ballot of a general ~~regularly scheduled~~
78 election. The ballot for the referendum must conform to the
79 requirements of s. 101.161.

80 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a
81 local government discretionary sales surtax under this section
82 must be held at a general election as defined in s. 97.021.

83 (11) ~~(10)~~ PERFORMANCE AUDIT.—

84 (a) ~~For any referendum held on or after March 23, 2018, To~~
85 adopt a discretionary sales surtax under this section, an
86 independent certified public accountant licensed pursuant to
87 chapter 473 shall conduct a performance audit of the program
88 associated with the proposed surtax ~~adoption proposed by the~~
89 ~~county or school district.~~

90 (b)1. At least 180 days before the referendum is held, the
91 county or school district shall provide a copy of the final
92 resolution or ordinance to the Office of Program Policy Analysis
93 and Government Accountability.

94 2. Within 30 days after receiving the final resolution or
95 ordinance, the Office of Program Policy Analysis and Government
96 Accountability shall procure the certified public accountant and
97 may use carryforward funds to pay for the services of the



824748

98 certified public accountant.

99 ~~3.(b)~~ At least 60 days before the referendum is held, the
100 performance audit must ~~shall~~ be completed and the audit report,
101 including any findings, recommendations, or other accompanying
102 documents, must ~~shall~~ be made available on the official website
103 of the county or school district.

104 4. The county or school district shall keep the information
105 on its website for 2 years from the date it was posted.

106 5. The failure to comply with the requirements under
107 subparagraph 1. or subparagraph 3. renders any referendum held
108 to adopt a discretionary sales surtax void.

109 (c) For purposes of this subsection, the term "performance
110 audit" means an examination of the program conducted according
111 to applicable government auditing standards or auditing and
112 evaluation standards of other appropriate authoritative bodies.
113 At a minimum, a performance audit must include an examination of
114 issues related to the following:

115 1. The economy, efficiency, or effectiveness of the
116 program.

117 2. The structure or design of the program to accomplish its
118 goals and objectives.

119 3. Alternative methods of providing program services or
120 products.

121 4. Goals, objectives, and performance measures used by the
122 program to monitor and report program accomplishments.

123 5. The accuracy or adequacy of public documents, reports,
124 and requests prepared by the county or school district which
125 relate to the program.

126 6. Compliance of the program with appropriate policies,



127 rules, and laws.

128 (d) This subsection does not apply to a referendum held to
129 adopt the same discretionary surtax that was in place during the
130 month of December immediately before the date of the referendum.

131 Section 2. This act shall take effect October 1, 2019.

132

133 ===== T I T L E A M E N D M E N T =====

134 And the title is amended as follows:

135 Delete everything before the enacting clause
136 and insert:

137

A bill to be entitled

138

An act relating to discretionary sales surtaxes;
139 amending s. 212.055, F.S.; providing that a referendum
140 to adopt or amend a local discretionary sales surtax
141 must be held at a general election; requiring a
142 petition sponsor of an initiative to adopt a charter
143 county and regional transportation system surtax to
144 comply with specified requirements within a specified
145 timeframe before the proposed referendum; requiring a
146 county to make the proposed referendum and a specified
147 legal opinion available on its official website;
148 requiring the Office of Program Policy Analysis and
149 Government Accountability, upon receiving a certain
150 notice, to procure a certified public accountant for a
151 performance audit; requiring a supervisor of elections
152 to verify petition signatures and retain signature
153 forms in a specified manner; providing that an
154 initiative sponsor's failure to comply with the
155 specified requirements renders any referendum held



824748

156 void; revising requirements and procedures for
157 counties, school districts, and the office relating to
158 performance audits; providing that the failure to
159 comply with certain requirements renders any
160 referendum held to adopt a discretionary sales surtax
161 void; providing an effective date.