



498526

LEGISLATIVE ACTION

Senate

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House

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Floor: 2/RE/2R

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05/03/2019 11:18 AM

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Senator Brandes moved the following:

1 **Senate Substitute for Amendment (530804) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

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

11 212.055 Discretionary sales surtaxes; legislative intent;



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

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

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

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

35 a. Provide a copy of the final resolution or ordinance to
36 the Office of Program Policy Analysis and Government
37 Accountability. The Office of Program Policy Analysis and
38 Government Accountability shall procure a certified public
39 accountant in accordance with subsection (11) for the
40 performance audit.



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41 b. File the initiative petition and its required valid
42 signatures with the supervisor of elections. The supervisor of
43 elections shall verify signatures and retain signature forms in
44 the same manner as required for initiatives under s. 100.371(3).

45 3. The failure of an initiative sponsor to comply with the
46 requirements of subparagraph 2. renders any referendum held
47 void.

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

58 (b) If the ordinance is conditioned on a referendum, the
59 proposal to adopt the county public hospital surtax shall be
60 placed on the ballot in accordance with subsection (10) ~~law at a~~
61 ~~time to be set at the discretion of the governing body.~~ The
62 referendum question on the ballot shall include a brief general
63 description of the health care services to be funded by the
64 surtax.

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

66 (b) Upon the adoption of the ordinance, the levy of the
67 surtax must be placed on the ballot by the governing authority
68 of the county enacting the ordinance. The ordinance will take
69 effect if approved by a majority of the electors of the county



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70 voting in a referendum held for such purpose. The referendum
71 shall be placed on the ballot of a general ~~regularly scheduled~~
72 election. The ballot for the referendum must conform to the
73 requirements of s. 101.161.

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

77 (11) ~~(10)~~ PERFORMANCE AUDIT.—

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

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

88 2. Within 30 days after receiving the final resolution or
89 ordinance, the Office of Program Policy Analysis and Government
90 Accountability shall procure the certified public accountant and
91 may use carryforward funds to pay for the services of the
92 certified public accountant.

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

98 4. The county or school district shall keep the information



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99 on its website for 2 years from the date it was posted.

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

103 (c) For purposes of this subsection, the term "performance
104 audit" means an examination of the program conducted according
105 to applicable government auditing standards or auditing and
106 evaluation standards of other appropriate authoritative bodies.
107 At a minimum, a performance audit must include an examination of
108 issues related to the following:

109 1. The economy, efficiency, or effectiveness of the
110 program.

111 2. The structure or design of the program to accomplish its
112 goals and objectives.

113 3. Alternative methods of providing program services or
114 products.

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

117 5. The accuracy or adequacy of public documents, reports,
118 and requests prepared by the county or school district which
119 relate to the program.

120 6. Compliance of the program with appropriate policies,
121 rules, and laws.

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

125 Section 2. This act shall take effect January 1, 2020.

126
127 ===== T I T L E A M E N D M E N T =====



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128 And the title is amended as follows:

129 Delete everything before the enacting clause
130 and insert:

131 A bill to be entitled

132 An act relating to ballot measures; amending s.
133 212.055, F.S.; providing that a referendum to adopt or
134 amend a local discretionary sales surtax must be held
135 at a general election; requiring a petition sponsor of
136 an initiative to adopt a charter county and regional
137 transportation system surtax to comply with specified
138 requirements within a specified timeframe before the
139 proposed referendum; requiring a county to make the
140 proposed referendum and a specified legal opinion
141 available on its official website; requiring the
142 Office of Program Policy Analysis and Government
143 Accountability, upon receiving a certain notice, to
144 procure a certified public accountant for a
145 performance audit; requiring a supervisor of elections
146 to verify petition signatures and retain signature
147 forms in a specified manner; providing that an
148 initiative sponsor's failure to comply with the
149 specified requirements renders any referendum held
150 void; revising requirements and procedures for
151 counties, school districts, and the office relating to
152 performance audits; providing that the failure to
153 comply with certain requirements renders any
154 referendum held to adopt a discretionary sales surtax
155 void; providing an effective date.