Senator Farmer moved the following:

**Senate Amendment to House Amendment (980309) to Senate Amendment (with title amendment)**

Delete lines 5 - 383 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;
authorization and use of proceeds.—It is the legislative intent
that any authorization for imposition of a discretionary sales
surtax shall be published in the Florida Statutes as a
subsection of this section, irrespective of the duration of the
levy. Each enactment shall specify the types of counties
authorized to levy; the rate or rates which may be imposed; the
maximum length of time the surtax may be imposed, if any; the
procedure which must be followed to secure voter approval, if
required; the purpose for which the proceeds may be expended;
and such other requirements as the Legislature may provide.
Taxable transactions and administrative procedures shall be as
provided in s. 212.054.

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

c1. The proposal to adopt a discretionary sales surtax as
provided in this subsection and to create a trust fund within
the county accounts shall be placed on the ballot in accordance
with law and must be approved in a referendum held at a general
election in accordance with subsection (10) at a time to be set
at the discretion of the governing body.

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

a. Provide a copy of the final resolution or ordinance to
the Office of Program Policy Analysis and Government
Accountability. The Office of Program Policy Analysis and
Government Accountability shall procure a certified public
accountant in accordance with subsection (11) for the
performance audit.
b. File the initiative petition and its required valid signatures with the supervisor of elections. The supervisor of elections shall verify signatures and retain signature forms in the same manner as required for initiatives under s. 100.371(3).

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

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

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

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

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

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

(11)(10) PERFORMANCE AUDIT.—

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

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

2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

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

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

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

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

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

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

3. Alternative methods of providing program services or products.

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

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

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

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

Section 2. This act shall take effect January 1, 2020.
And the title is amended as follows:

Delete lines 388 - 425

and insert:

void; providing an effective date.