

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

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1 Committee/Subcommittee hearing bill: Local Administration,  
 2 Federal Affairs & Special Districts Subcommittee  
 3 Representative Temple offered the following:

**Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:  
 7 Section 1. Paragraph (e) is added to subsection (6) of  
 8 section 125.0104, Florida Statutes, to read:

9 125.0104 Tourist development tax; procedure for levying;  
 10 authorized uses; referendum; enforcement.—

11 (6) REFERENDUM.—

12 (e) A referendum to reenact an expiring tourist  
 13 development tax must be held at a general election. Such a  
 14 referendum may be held only once during the 48-month period  
 15 preceding the effective date of the referendum.

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16 Section 2. Subsection (5) of section 125.0108, Florida  
17 Statutes, is amended to read:

18 125.0108 Areas of critical state concern; tourist impact  
19 tax.—

20 (5) The tourist impact tax authorized by this section  
21 shall take effect only upon express approval by a majority vote  
22 of those qualified electors in the area or areas of critical  
23 state concern in the county seeking to levy such tax, voting in  
24 a referendum to be held in conjunction with a general election,  
25 as defined in s. 97.021. However, if the area or areas of  
26 critical state concern are greater than 50 percent of the land  
27 area of the county and the tax is to be imposed throughout the  
28 entire county, the tax shall take effect only upon express  
29 approval of a majority of the qualified electors of the county  
30 voting in such a referendum. A referendum to reenact an expiring  
31 tourist impact tax must be held at a general election. Such a  
32 referendum may be held only once during the 48-month period  
33 preceding the effective date of the referendum.

34 Section 3. Subsection (1) of section 125.901, Florida  
35 Statutes, is amended to read:

36 125.901 Children's services; independent special district;  
37 council; powers, duties, and functions; public records  
38 exemption.—

39 (1) Each county may by ordinance create an independent  
40 special district, as defined in ss. 189.012 and 200.001(8) (e),

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41 to provide funding for children's services throughout the county  
42 in accordance with this section. The boundaries of such district  
43 shall be coterminous with the boundaries of the county. The  
44 county governing body shall obtain approval at a general  
45 election, as defined in s. 97.021, by a majority vote of those  
46 electors voting on the question, to annually levy ad valorem  
47 taxes which shall not exceed the maximum millage rate authorized  
48 by this section. Any district created pursuant to the provisions  
49 of this subsection shall be required to levy and fix millage  
50 subject to the provisions of s. 200.065. Once such millage is  
51 approved by the electorate, the district shall not be required  
52 to seek approval of the electorate in future years to levy the  
53 previously approved millage. However, a referendum to increase  
54 the millage rate previously approved by the electors must be  
55 held at a general election. Such a referendum may be held only  
56 once during the 48-month period preceding the effective date of  
57 the referendum.

58 (a) The governing body of the district shall be a council  
59 on children's services, which may also be known as a juvenile  
60 welfare board or similar name as established in the ordinance by  
61 the county governing body. Such council shall consist of 10  
62 members, including the superintendent of schools; a local school  
63 board member; the district administrator from the appropriate  
64 district of the Department of Children and Families, or his or  
65 her designee who is a member of the Senior Management Service or

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66 of the Selected Exempt Service; one member of the county  
67 governing body; and the judge assigned to juvenile cases who  
68 shall sit as a voting member of the board, except that said  
69 judge shall not vote or participate in the setting of ad valorem  
70 taxes under this section. If there is more than one judge  
71 assigned to juvenile cases in a county, the chief judge shall  
72 designate one of said juvenile judges to serve on the board. The  
73 remaining five members shall be appointed by the Governor, and  
74 shall, to the extent possible, represent the demographic  
75 diversity of the population of the county. After soliciting  
76 recommendations from the public, the county governing body shall  
77 submit to the Governor the names of at least three persons for  
78 each vacancy occurring among the five members appointed by the  
79 Governor, and the Governor shall appoint members to the council  
80 from the candidates nominated by the county governing body. The  
81 Governor shall make a selection within a 45-day period or  
82 request a new list of candidates. All members appointed by the  
83 Governor shall have been residents of the county for the  
84 previous 24-month period. Such members shall be appointed for 4-  
85 year terms, except that the length of the terms of the initial  
86 appointees shall be adjusted to stagger the terms. The Governor  
87 may remove a member for cause or upon the written petition of  
88 the county governing body. If any of the members of the council  
89 required to be appointed by the Governor under the provisions of  
90 this subsection shall resign, die, or be removed from office,

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91 the vacancy thereby created shall, as soon as practicable, be  
92 filled by appointment by the Governor, using the same method as  
93 the original appointment, and such appointment to fill a vacancy  
94 shall be for the unexpired term of the person who resigns, dies,  
95 or is removed from office.

96 (b) However, any county as defined in s. 125.011(1) may  
97 instead have a governing body consisting of 33 members,  
98 including the superintendent of schools, or his or her designee;  
99 two representatives of public postsecondary education  
100 institutions located in the county; the county manager or the  
101 equivalent county officer; the district administrator from the  
102 appropriate district of the Department of Children and Families,  
103 or the administrator's designee who is a member of the Senior  
104 Management Service or the Selected Exempt Service; the director  
105 of the county health department or the director's designee; the  
106 state attorney for the county or the state attorney's designee;  
107 the chief judge assigned to juvenile cases, or another juvenile  
108 judge who is the chief judge's designee and who shall sit as a  
109 voting member of the board, except that the judge may not vote  
110 or participate in setting ad valorem taxes under this section;  
111 an individual who is selected by the board of the local United  
112 Way or its equivalent; a member of a locally recognized faith-  
113 based coalition, selected by that coalition; a member of the  
114 local chamber of commerce, selected by that chamber or, if more  
115 than one chamber exists within the county, a person selected by

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116 a coalition of the local chambers; a member of the early  
117 learning coalition, selected by that coalition; a representative  
118 of a labor organization or union active in the county; a member  
119 of a local alliance or coalition engaged in cross-system  
120 planning for health and social service delivery in the county,  
121 selected by that alliance or coalition; a member of the local  
122 Parent-Teachers Association/Parent-Teacher-Student Association,  
123 selected by that association; a youth representative selected by  
124 the local school system's student government; a local school  
125 board member appointed by the chair of the school board; the  
126 mayor of the county or the mayor's designee; one member of the  
127 county governing body, appointed by the chair of that body; a  
128 member of the state Legislature who represents residents of the  
129 county, selected by the chair of the local legislative  
130 delegation; an elected official representing the residents of a  
131 municipality in the county, selected by the county municipal  
132 league; and 4 members-at-large, appointed to the council by the  
133 majority of sitting council members. The remaining 7 members  
134 shall be appointed by the Governor in accordance with procedures  
135 set forth in paragraph (a), except that the Governor may remove  
136 a member for cause or upon the written petition of the council.  
137 Appointments by the Governor must, to the extent reasonably  
138 possible, represent the geographic and demographic diversity of  
139 the population of the county. Members who are appointed to the  
140 council by reason of their position are not subject to the

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141 length of terms and limits on consecutive terms as provided in  
142 this section. The remaining appointed members of the governing  
143 body shall be appointed to serve 2-year terms, except that those  
144 members appointed by the Governor shall be appointed to serve 4-  
145 year terms, and the youth representative and the legislative  
146 delegate shall be appointed to serve 1-year terms. A member may  
147 be reappointed; however, a member may not serve for more than  
148 three consecutive terms. A member is eligible to be appointed  
149 again after a 2-year hiatus from the council.

150 (c) This subsection does not prohibit a county from  
151 exercising such power as is provided by general or special law  
152 to provide children's services or to create a special district  
153 to provide such services.

154 Section 4. Section 200.091, Florida Statutes, is amended  
155 to read:

156 200.091 Referendum to increase millage.—The millage  
157 authorized to be levied in s. 200.071 for county purposes,  
158 including dependent districts therein, may be increased for  
159 periods not exceeding 2 years, provided such levy has been  
160 approved by majority vote of the qualified electors in the  
161 county or district voting in a general election, as defined in  
162 s. 97.021, called for such purpose. Such an election may be  
163 called by the governing body of any such county or district on  
164 its own motion and shall be called upon submission of a petition  
165 specifying the amount of millage sought to be levied and the

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166 purpose for which the proceeds will be expended and containing  
167 the signatures of at least 10 percent of the persons qualified  
168 to vote in such election, signed within 60 days prior to the  
169 date the petition is filed. Such a referendum may be held only  
170 once during the 48-month period preceding the effective date of  
171 the referendum.

172 Section 5. Section 200.101, Florida Statutes, is amended  
173 to read:

174 200.101 Referendum for millage in excess of limits.—The  
175 qualified electors of a municipality may, by majority vote at a  
176 general election, as defined in s. 97.021, increase millage  
177 above those limits imposed by s. 200.081 in a referendum called  
178 for such purpose by the governing body of the municipality, but  
179 the period of such increase may not exceed 2 years. Such  
180 referendum also may be initiated by submission of a petition to  
181 the governing body of the municipality containing the signatures  
182 of 10 percent of those persons eligible to vote in such  
183 referendum, which signatures were affixed to the petition within  
184 60 days prior to its submission. Such a referendum may be held  
185 only once during the 48-month period preceding the effective  
186 date of the referendum.

187 Section 6. Subsection (10) of section 212.055, Florida  
188 Statutes, is amended to read:

189 212.055 Discretionary sales surtaxes; legislative intent;  
190 authorization and use of proceeds.—It is the legislative intent

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191 that any authorization for imposition of a discretionary sales  
192 surtax shall be published in the Florida Statutes as a  
193 subsection of this section, irrespective of the duration of the  
194 levy. Each enactment shall specify the types of counties  
195 authorized to levy; the rate or rates which may be imposed; the  
196 maximum length of time the surtax may be imposed, if any; the  
197 procedure which must be followed to secure voter approval, if  
198 required; the purpose for which the proceeds may be expended;  
199 and such other requirements as the Legislature may provide.  
200 Taxable transactions and administrative procedures shall be as  
201 provided in s. 212.054.

202 (10) DATES FOR REFERENDA.—A referendum to adopt, ~~or amend,~~  
203 or reenact a local government discretionary sales surtax under  
204 this section must be held at a general election as defined in s.  
205 97.021. Such a referendum may be held only once during the 48-  
206 month period preceding the effective date of the referendum.

207 Section 7. Paragraph (a) of subsection (4) of section  
208 336.021, Florida Statutes, is amended to read:

209 336.021 County transportation system; levy of ninth-cent  
210 fuel tax on motor fuel and diesel fuel.—

211 (4)(a)1. A certified copy of the ordinance proposing to  
212 levy the tax pursuant to referendum shall be furnished by the  
213 county to the department within 10 days after approval of such  
214 ordinance.

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215           2. A referendum to adopt, amend, or reenact a tax under  
216 this subsection must ~~shall~~ be held ~~only~~ at a general election,  
217 as defined in s. 97.021. Such a referendum may be held only once  
218 during the 48-month period preceding the effective date of the  
219 referendum.

220           3. The county levying the tax pursuant to referendum shall  
221 notify the department within 10 days after the passage of the  
222 referendum of such passage and of the time period during which  
223 the tax will be levied. The failure to furnish the certified  
224 copy will not invalidate the passage of the ordinance.

225           Section 8. Paragraph (b) of subsection (1) and paragraph  
226 (b) of subsection (3) of section 336.025, Florida Statutes, are  
227 amended to read:

228           336.025 County transportation system; levy of local option  
229 fuel tax on motor fuel and diesel fuel.—

230           (1)

231           (b) In addition to other taxes allowed by law, there may  
232 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-  
233 cent, 4-cent, or 5-cent local option fuel tax upon every gallon  
234 of motor fuel sold in a county and taxed under the provisions of  
235 part I of chapter 206. The tax shall be levied by an ordinance  
236 adopted by a majority plus one vote of the membership of the  
237 governing body of the county or by referendum. A referendum to  
238 adopt, amend, or reenact a tax under this subsection must ~~shall~~  
239 be held ~~only~~ at a general election, as defined in s. 97.021.

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240 Such a referendum may be held only once during the 48-month  
241 period preceding the effective date of the referendum.

242 1. All impositions and rate changes of the tax shall be  
243 levied before October 1, to be effective January 1 of the  
244 following year. However, levies of the tax which were in effect  
245 on July 1, 2002, and which expire on August 31 of any year may  
246 be reimposed at the current authorized rate provided the tax is  
247 levied before July 1 and is effective September 1 of the year of  
248 expiration.

249 2. The county may, prior to levy of the tax, establish by  
250 interlocal agreement with one or more municipalities located  
251 therein, representing a majority of the population of the  
252 incorporated area within the county, a distribution formula for  
253 dividing the entire proceeds of the tax among county government  
254 and all eligible municipalities within the county. If no  
255 interlocal agreement is adopted before the effective date of the  
256 tax, tax revenues shall be distributed pursuant to the  
257 provisions of subsection (4). If no interlocal agreement exists,  
258 a new interlocal agreement may be established prior to June 1 of  
259 any year pursuant to this subparagraph. However, any interlocal  
260 agreement agreed to under this subparagraph after the initial  
261 levy of the tax or change in the tax rate authorized in this  
262 section shall under no circumstances materially or adversely  
263 affect the rights of holders of outstanding bonds which are  
264 backed by taxes authorized by this paragraph, and the amounts

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265 distributed to the county government and each municipality shall  
266 not be reduced below the amount necessary for the payment of  
267 principal and interest and reserves for principal and interest  
268 as required under the covenants of any bond resolution  
269 outstanding on the date of establishment of the new interlocal  
270 agreement.

271 3. County and municipal governments shall use moneys  
272 received pursuant to this paragraph for transportation  
273 expenditures needed to meet the requirements of the capital  
274 improvements element of an adopted comprehensive plan or for  
275 expenditures needed to meet immediate local transportation  
276 problems and for other transportation-related expenditures that  
277 are critical for building comprehensive roadway networks by  
278 local governments. For purposes of this paragraph, expenditures  
279 for the construction of new roads, the reconstruction or  
280 resurfacing of existing paved roads, or the paving of existing  
281 graded roads shall be deemed to increase capacity and such  
282 projects shall be included in the capital improvements element  
283 of an adopted comprehensive plan. Expenditures for purposes of  
284 this paragraph shall not include routine maintenance of roads.

285 (3) The tax authorized pursuant to paragraph (1)(a) shall  
286 be levied using either of the following procedures:

287 (b) If no interlocal agreement or resolution is adopted  
288 pursuant to subparagraph (a)1. or subparagraph (a)2.,  
289 municipalities representing more than 50 percent of the county

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290 population may, prior to June 20, adopt uniform resolutions  
291 approving the local option tax, establishing the duration of the  
292 levy and the rate authorized in paragraph (1) (a), and setting  
293 the date for a countywide referendum on whether to levy the tax.  
294 A referendum to adopt, amend, or reenact a tax under this  
295 subsection must ~~shall~~ be held ~~only~~ at a general election, as  
296 defined in s. 97.021. Such a referendum may be held only once  
297 during the 48-month period preceding the effective date of the  
298 referendum. The tax shall be levied and collected countywide on  
299 January 1 following 30 days after voter approval.

300 Section 9. Subsections (1), (2), and (3) of section  
301 1011.73, Florida Statutes, are amended to read:

302 1011.73 District millage elections.—

303 (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district  
304 school board, pursuant to resolution adopted at a regular  
305 meeting, shall direct the county commissioners to call an  
306 election at which the electors within the school districts may  
307 approve an ad valorem tax millage as authorized in s. 9, Art.  
308 VII of the State Constitution. ~~Such election may be held at any~~  
309 ~~time, except that not more than one such election shall be held~~  
310 ~~during any 12-month period.~~ Any millage so authorized shall be  
311 levied for a period not in excess of 2 years or until changed by  
312 another millage election, whichever is the earlier. In the event  
313 any such election is invalidated by a court of competent

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314 jurisdiction, such invalidated election shall be considered not  
315 to have been held.

316 (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district  
317 school board, pursuant to resolution adopted at a regular  
318 meeting, shall direct the county commissioners to call an  
319 election at which the electors within the school district may  
320 approve an ad valorem tax millage as authorized under s.  
321 1011.71(9). ~~Such election may be held at any time, except that~~  
322 ~~not more than one such election shall be held during any 12-~~  
323 ~~month period.~~ Any millage so authorized shall be levied for a  
324 period not in excess of 4 years or until changed by another  
325 millage election, whichever is earlier. If any such election is  
326 invalidated by a court of competent jurisdiction, such  
327 invalidated election shall be considered not to have been held.

328 (3) HOLDING ELECTIONS.—All school district millage  
329 elections shall be held and conducted in the manner prescribed  
330 by law for holding general elections, except as provided in this  
331 chapter. A referendum under this part must ~~shall~~ be held ~~only~~ at  
332 a general election, as defined in s. 97.021. Such a referendum  
333 may be held only once during the 48-month period preceding the  
334 effective date of the referendum.

335 Section 10. This act shall take effect July 1, 2023.

336 -----  
337  
338 **T I T L E A M E N D M E N T**

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339 Remove everything before the enacting clause and insert:  
340 A bill to be entitled  
341 An act relating to local tax referenda requirements;  
342 amending ss. 125.0104 and 125.0108, F.S.; requiring a  
343 referendum to reenact an expiring tourist development  
344 tax or tourist impact tax, respectively, to be held at  
345 a general election; limiting the occurrence of such a  
346 referendum; amending s. 125.901, F.S.; requiring a  
347 referendum to approve a millage rate increase for a  
348 children's services independent special district  
349 property tax to be held at a general election;  
350 limiting the occurrence of such a referendum; amending  
351 ss. 200.091 and 200.101, F.S.; limiting the occurrence  
352 of a referendum to approve a county or municipal ad  
353 valorem tax millage increase, respectively; amending  
354 s. 212.055, F.S.; requiring a referendum to reenact a  
355 local government discretionary sales surtax to be held  
356 at a general election; limiting the occurrence of such  
357 a referendum; amending ss. 336.021 and 336.025, F.S.;  
358 requiring a referendum to adopt, amend, or reenact a  
359 ninth-cent fuel tax or local option fuel taxes,  
360 respectively, to be held at a general election;  
361 limiting the occurrence of such a referendum; amending  
362 s. 1011.73, F.S.; deleting provisions that authorize  
363 school district millage elections to be held at any

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 731 (2023)

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364 | time and specify a limit on such elections; making a  
365 | technical change; limiting the occurrence of such a  
366 | referendum; providing an effective date.