

1 A bill to be entitled
 2 An act relating to local tax referenda requirements;
 3 amending ss. 125.0104 and 125.0108, F.S.; requiring a
 4 referendum to reenact an expiring tourist development
 5 tax or tourist impact tax, respectively, to be held at
 6 the general election immediately preceding the
 7 expiration date of the tax; amending s. 125.901, F.S.;
 8 requiring a referendum to approve a millage rate
 9 increase for a children's services independent special
 10 district property tax to be held at the general
 11 election immediately preceding the effective date of
 12 the increase; amending ss. 200.091 and 200.101, F.S.;
 13 requiring a referendum to approve a county or
 14 municipal ad valorem tax millage increase,
 15 respectively, to be held at the general election
 16 immediately preceding the effective date of the
 17 increase; amending s. 212.055, F.S.; requiring a
 18 referendum to reenact an expiring local government
 19 discretionary sales surtax to be held at the general
 20 election immediately preceding the expiration date of
 21 the surtax; amending ss. 336.021 and 336.025, F.S.;
 22 requiring a referendum to reenact an expiring ninth-
 23 cent fuel tax or expiring local option fuel taxes,
 24 respectively, to be held at the general election
 25 immediately preceding the expiration date of the tax;

26 | amending s. 1011.73, F.S.; deleting provisions that
 27 | authorize school district millage elections to be held
 28 | at any time and specify a limit on such elections;
 29 | requiring such elections to be held at the general
 30 | election immediately preceding the effective date of
 31 | the millage; providing an effective date.

32 |
 33 | Be It Enacted by the Legislature of the State of Florida:

34 |
 35 | Section 1. Paragraph (e) is added to subsection (6) of
 36 | section 125.0104, Florida Statutes, to read:

37 | 125.0104 Tourist development tax; procedure for levying;
 38 | authorized uses; referendum; enforcement.—

39 | (6) REFERENDUM.—

40 | (e) A referendum to reenact an expiring tourist
 41 | development tax must be held at the general election immediately
 42 | preceding the expiration date of the tax.

43 | Section 2. Subsection (5) of section 125.0108, Florida
 44 | Statutes, is amended to read:

45 | 125.0108 Areas of critical state concern; tourist impact
 46 | tax.—

47 | (5) The tourist impact tax authorized by this section
 48 | shall take effect only upon express approval by a majority vote
 49 | of those qualified electors in the area or areas of critical
 50 | state concern in the county seeking to levy such tax, voting in

HB 731

2023

51 a referendum to be held in conjunction with a general election,
52 as defined in s. 97.021. However, if the area or areas of
53 critical state concern are greater than 50 percent of the land
54 area of the county and the tax is to be imposed throughout the
55 entire county, the tax shall take effect only upon express
56 approval of a majority of the qualified electors of the county
57 voting in such a referendum. A referendum to reenact an expiring
58 tourist impact tax must be held at the general election
59 immediately preceding the expiration date of the tax.

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

62 125.901 Children's services; independent special district;
63 council; powers, duties, and functions; public records
64 exemption.—

65 (1) Each county may by ordinance create an independent
66 special district, as defined in ss. 189.012 and 200.001(8)(e),
67 to provide funding for children's services throughout the county
68 in accordance with this section. The boundaries of such district
69 shall be coterminous with the boundaries of the county. The
70 county governing body shall obtain approval at a general
71 election, as defined in s. 97.021, by a majority vote of those
72 electors voting on the question, to annually levy ad valorem
73 taxes which shall not exceed the maximum millage rate authorized
74 by this section. Any district created pursuant to the provisions
75 of this subsection shall be required to levy and fix millage

HB 731

2023

76 subject to the provisions of s. 200.065. Once such millage is
77 approved by the electorate, the district shall not be required
78 to seek approval of the electorate in future years to levy the
79 previously approved millage. However, a referendum to approve a
80 millage rate increase under s. 200.065 must be held at the
81 general election immediately preceding the effective date of the
82 increase.

83 (a) The governing body of the district shall be a council
84 on children's services, which may also be known as a juvenile
85 welfare board or similar name as established in the ordinance by
86 the county governing body. Such council shall consist of 10
87 members, including the superintendent of schools; a local school
88 board member; the district administrator from the appropriate
89 district of the Department of Children and Families, or his or
90 her designee who is a member of the Senior Management Service or
91 of the Selected Exempt Service; one member of the county
92 governing body; and the judge assigned to juvenile cases who
93 shall sit as a voting member of the board, except that said
94 judge shall not vote or participate in the setting of ad valorem
95 taxes under this section. If there is more than one judge
96 assigned to juvenile cases in a county, the chief judge shall
97 designate one of said juvenile judges to serve on the board. The
98 remaining five members shall be appointed by the Governor, and
99 shall, to the extent possible, represent the demographic
100 diversity of the population of the county. After soliciting

HB 731

2023

101 recommendations from the public, the county governing body shall
102 submit to the Governor the names of at least three persons for
103 each vacancy occurring among the five members appointed by the
104 Governor, and the Governor shall appoint members to the council
105 from the candidates nominated by the county governing body. The
106 Governor shall make a selection within a 45-day period or
107 request a new list of candidates. All members appointed by the
108 Governor shall have been residents of the county for the
109 previous 24-month period. Such members shall be appointed for 4-
110 year terms, except that the length of the terms of the initial
111 appointees shall be adjusted to stagger the terms. The Governor
112 may remove a member for cause or upon the written petition of
113 the county governing body. If any of the members of the council
114 required to be appointed by the Governor under the provisions of
115 this subsection shall resign, die, or be removed from office,
116 the vacancy thereby created shall, as soon as practicable, be
117 filled by appointment by the Governor, using the same method as
118 the original appointment, and such appointment to fill a vacancy
119 shall be for the unexpired term of the person who resigns, dies,
120 or is removed from office.

121 (b) However, any county as defined in s. 125.011(1) may
122 instead have a governing body consisting of 33 members,
123 including the superintendent of schools, or his or her designee;
124 two representatives of public postsecondary education
125 institutions located in the county; the county manager or the

HB731

2023

126 equivalent county officer; the district administrator from the
127 appropriate district of the Department of Children and Families,
128 or the administrator's designee who is a member of the Senior
129 Management Service or the Selected Exempt Service; the director
130 of the county health department or the director's designee; the
131 state attorney for the county or the state attorney's designee;
132 the chief judge assigned to juvenile cases, or another juvenile
133 judge who is the chief judge's designee and who shall sit as a
134 voting member of the board, except that the judge may not vote
135 or participate in setting ad valorem taxes under this section;
136 an individual who is selected by the board of the local United
137 Way or its equivalent; a member of a locally recognized faith-
138 based coalition, selected by that coalition; a member of the
139 local chamber of commerce, selected by that chamber or, if more
140 than one chamber exists within the county, a person selected by
141 a coalition of the local chambers; a member of the early
142 learning coalition, selected by that coalition; a representative
143 of a labor organization or union active in the county; a member
144 of a local alliance or coalition engaged in cross-system
145 planning for health and social service delivery in the county,
146 selected by that alliance or coalition; a member of the local
147 Parent-Teachers Association/Parent-Teacher-Student Association,
148 selected by that association; a youth representative selected by
149 the local school system's student government; a local school
150 board member appointed by the chair of the school board; the

HB731

2023

151 mayor of the county or the mayor's designee; one member of the
152 county governing body, appointed by the chair of that body; a
153 member of the state Legislature who represents residents of the
154 county, selected by the chair of the local legislative
155 delegation; an elected official representing the residents of a
156 municipality in the county, selected by the county municipal
157 league; and 4 members-at-large, appointed to the council by the
158 majority of sitting council members. The remaining 7 members
159 shall be appointed by the Governor in accordance with procedures
160 set forth in paragraph (a), except that the Governor may remove
161 a member for cause or upon the written petition of the council.
162 Appointments by the Governor must, to the extent reasonably
163 possible, represent the geographic and demographic diversity of
164 the population of the county. Members who are appointed to the
165 council by reason of their position are not subject to the
166 length of terms and limits on consecutive terms as provided in
167 this section. The remaining appointed members of the governing
168 body shall be appointed to serve 2-year terms, except that those
169 members appointed by the Governor shall be appointed to serve 4-
170 year terms, and the youth representative and the legislative
171 delegate shall be appointed to serve 1-year terms. A member may
172 be reappointed; however, a member may not serve for more than
173 three consecutive terms. A member is eligible to be appointed
174 again after a 2-year hiatus from the council.

175 (c) This subsection does not prohibit a county from

HB 731

2023

176 exercising such power as is provided by general or special law
 177 to provide children's services or to create a special district
 178 to provide such services.

179 Section 4. Section 200.091, Florida Statutes, is amended
 180 to read:

181 200.091 Referendum to increase millage.—The millage
 182 authorized to be levied in s. 200.071 for county purposes,
 183 including dependent districts therein, may be increased for
 184 periods not exceeding 2 years, provided such levy has been
 185 approved by majority vote of the qualified electors in the
 186 county or district voting in the a general election, as defined
 187 in s. 97.021, immediately preceding the effective date of the
 188 increase and called for such purpose. Such an election may be
 189 called by the governing body of any such county or district on
 190 its own motion and shall be called upon submission of a petition
 191 specifying the amount of millage sought to be levied and the
 192 purpose for which the proceeds will be expended and containing
 193 the signatures of at least 10 percent of the persons qualified
 194 to vote in such election, signed within 60 days prior to the
 195 date the petition is filed.

196 Section 5. Section 200.101, Florida Statutes, is amended
 197 to read:

198 200.101 Referendum for millage in excess of limits.—The
 199 qualified electors of a municipality may, by majority vote ~~at a~~
 200 ~~general election, as defined in s. 97.021,~~ increase millage

HB 731

2023

201 above those limits imposed by s. 200.081 in a referendum called
202 for such purpose by the governing body of the municipality and
203 held at the general election, as defined in s. 97.021,
204 immediately preceding the effective date of the increase, but
205 the period of such increase may not exceed 2 years. Such
206 referendum also may be initiated by submission of a petition to
207 the governing body of the municipality containing the signatures
208 of 10 percent of those persons eligible to vote in such
209 referendum, which signatures were affixed to the petition within
210 60 days prior to its submission.

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

213 212.055 Discretionary sales surtaxes; legislative intent;
214 authorization and use of proceeds.—It is the legislative intent
215 that any authorization for imposition of a discretionary sales
216 surtax shall be published in the Florida Statutes as a
217 subsection of this section, irrespective of the duration of the
218 levy. Each enactment shall specify the types of counties
219 authorized to levy; the rate or rates which may be imposed; the
220 maximum length of time the surtax may be imposed, if any; the
221 procedure which must be followed to secure voter approval, if
222 required; the purpose for which the proceeds may be expended;
223 and such other requirements as the Legislature may provide.
224 Taxable transactions and administrative procedures shall be as
225 provided in s. 212.054.

226 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a
 227 local government discretionary sales surtax under this section
 228 must be held at a general election as defined in s. 97.021. A
 229 referendum to reenact an expiring local government discretionary
 230 sales surtax under this section must be held at the general
 231 election immediately preceding the expiration date of the
 232 surtax.

233 Section 7. Paragraph (a) of subsection (4) of section
 234 336.021, Florida Statutes, is amended to read:

235 336.021 County transportation system; levy of ninth-cent
 236 fuel tax on motor fuel and diesel fuel.—

237 (4)(a)1. A certified copy of the ordinance proposing to
 238 levy the tax pursuant to referendum shall be furnished by the
 239 county to the department within 10 days after approval of such
 240 ordinance.

241 2. A referendum under this subsection shall be held only
 242 at a general election, as defined in s. 97.021. A referendum to
 243 reenact an expiring tax must be held at the general election
 244 immediately preceding the expiration date of the tax.

245 3. The county levying the tax pursuant to referendum shall
 246 notify the department within 10 days after the passage of the
 247 referendum of such passage and of the time period during which
 248 the tax will be levied. The failure to furnish the certified
 249 copy will not invalidate the passage of the ordinance.

250 Section 8. Paragraph (b) of subsection (1) and paragraph

HB 731

2023

251 (b) of subsection (3) of section 336.025, Florida Statutes, are
 252 amended to read:

253 336.025 County transportation system; levy of local option
 254 fuel tax on motor fuel and diesel fuel.—

255 (1)

256 (b) In addition to other taxes allowed by law, there may
 257 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 258 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 259 of motor fuel sold in a county and taxed under the provisions of
 260 part I of chapter 206. The tax shall be levied by an ordinance
 261 adopted by a majority plus one vote of the membership of the
 262 governing body of the county or by referendum. A referendum
 263 under this subsection shall be held only at a general election,
 264 as defined in s. 97.021. A referendum to reenact an expiring tax
 265 must be held at the general election immediately preceding the
 266 expiration date of the tax.

267 1. All impositions and rate changes of the tax shall be
 268 levied before October 1, to be effective January 1 of the
 269 following year. However, levies of the tax which were in effect
 270 on July 1, 2002, and which expire on August 31 of any year may
 271 be reimposed at the current authorized rate provided the tax is
 272 levied before July 1 and is effective September 1 of the year of
 273 expiration.

274 2. The county may, prior to levy of the tax, establish by
 275 interlocal agreement with one or more municipalities located

HB 731

2023

276 | therein, representing a majority of the population of the
277 | incorporated area within the county, a distribution formula for
278 | dividing the entire proceeds of the tax among county government
279 | and all eligible municipalities within the county. If no
280 | interlocal agreement is adopted before the effective date of the
281 | tax, tax revenues shall be distributed pursuant to the
282 | provisions of subsection (4). If no interlocal agreement exists,
283 | a new interlocal agreement may be established prior to June 1 of
284 | any year pursuant to this subparagraph. However, any interlocal
285 | agreement agreed to under this subparagraph after the initial
286 | levy of the tax or change in the tax rate authorized in this
287 | section shall under no circumstances materially or adversely
288 | affect the rights of holders of outstanding bonds which are
289 | backed by taxes authorized by this paragraph, and the amounts
290 | distributed to the county government and each municipality shall
291 | not be reduced below the amount necessary for the payment of
292 | principal and interest and reserves for principal and interest
293 | as required under the covenants of any bond resolution
294 | outstanding on the date of establishment of the new interlocal
295 | agreement.

296 | 3. County and municipal governments shall use moneys
297 | received pursuant to this paragraph for transportation
298 | expenditures needed to meet the requirements of the capital
299 | improvements element of an adopted comprehensive plan or for
300 | expenditures needed to meet immediate local transportation

301 problems and for other transportation-related expenditures that
 302 are critical for building comprehensive roadway networks by
 303 local governments. For purposes of this paragraph, expenditures
 304 for the construction of new roads, the reconstruction or
 305 resurfacing of existing paved roads, or the paving of existing
 306 graded roads shall be deemed to increase capacity and such
 307 projects shall be included in the capital improvements element
 308 of an adopted comprehensive plan. Expenditures for purposes of
 309 this paragraph shall not include routine maintenance of roads.

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

312 (b) If no interlocal agreement or resolution is adopted
 313 pursuant to subparagraph (a)1. or subparagraph (a)2.,
 314 municipalities representing more than 50 percent of the county
 315 population may, prior to June 20, adopt uniform resolutions
 316 approving the local option tax, establishing the duration of the
 317 levy and the rate authorized in paragraph (1)(a), and setting
 318 the date for a countywide referendum on whether to levy the tax.
 319 A referendum under this subsection shall be held only at a
 320 general election, as defined in s. 97.021. A referendum to
 321 reenact an expiring tax must be held at the general election
 322 immediately preceding the expiration date of the tax. The tax
 323 shall be levied and collected countywide on January 1 following
 324 30 days after voter approval.

325 Section 9. Subsections (1), (2), and (3) of section

HB 731

2023

326 | 1011.73, Florida Statutes, are amended to read:

327 | 1011.73 District millage elections.—

328 | (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district
 329 | school board, pursuant to resolution adopted at a regular
 330 | meeting, shall direct the county commissioners to call an
 331 | election at which the electors within the school districts may
 332 | approve an ad valorem tax millage as authorized in s. 9, Art.
 333 | VII of the State Constitution. ~~Such election may be held at any~~
 334 | ~~time, except that not more than one such election shall be held~~
 335 | ~~during any 12-month period.~~ Any millage so authorized shall be
 336 | levied for a period not in excess of 2 years or until changed by
 337 | another millage election, whichever is the earlier. In the event
 338 | any such election is invalidated by a court of competent
 339 | jurisdiction, such invalidated election shall be considered not
 340 | to have been held.

341 | (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district
 342 | school board, pursuant to resolution adopted at a regular
 343 | meeting, shall direct the county commissioners to call an
 344 | election at which the electors within the school district may
 345 | approve an ad valorem tax millage as authorized under s.
 346 | 1011.71(9). ~~Such election may be held at any time, except that~~
 347 | ~~not more than one such election shall be held during any 12-~~
 348 | ~~month period.~~ Any millage so authorized shall be levied for a
 349 | period not in excess of 4 years or until changed by another
 350 | millage election, whichever is earlier. If any such election is

HB 731

2023

351 | invalidated by a court of competent jurisdiction, such
352 | invalidated election shall be considered not to have been held.

353 | (3) HOLDING ELECTIONS.—All school district millage
354 | elections shall be held and conducted in the manner prescribed
355 | by law for holding general elections, except as provided in this
356 | chapter. A referendum under this part shall be held only at the
357 | ~~a~~ general election, as defined in s. 97.021, immediately
358 | preceding the effective date of the millage.

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