

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 a general election; limiting the occurrence of such a
7 referendum; amending s. 125.901, F.S.; requiring a
8 referendum to approve a millage rate increase for a
9 children's services independent special district
10 property tax to be held at a general election;
11 limiting the occurrence of such a referendum; amending
12 ss. 200.091 and 200.101, F.S.; limiting the occurrence
13 of a referendum to approve a county or municipal ad
14 valorem tax millage increase, respectively; amending
15 s. 212.055, F.S.; requiring a referendum to reenact a
16 local government discretionary sales surtax to be held
17 at a general election; limiting the occurrence of such
18 a referendum; amending ss. 336.021 and 336.025, F.S.;
19 requiring a referendum to adopt, amend, or reenact a
20 ninth-cent fuel tax or local option fuel taxes,
21 respectively, to be held at a general election;
22 limiting the occurrence of such a referendum; amending
23 s. 1011.73, F.S.; deleting provisions that authorize
24 school district millage elections to be held at any
25 time and specify a limit on such elections; making a

26 technical change; limiting the occurrence of such a
 27 referendum; providing an effective date.

28

29 Be It Enacted by the Legislature of the State of Florida:

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31 Section 1. Paragraph (e) is added to subsection (6) of
 32 section 125.0104, Florida Statutes, to read:

33 125.0104 Tourist development tax; procedure for levying;
 34 authorized uses; referendum; enforcement.—

35 (6) REFERENDUM.—

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

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

42 125.0108 Areas of critical state concern; tourist impact
 43 tax.—

44 (5) The tourist impact tax authorized by this section
 45 shall take effect only upon express approval by a majority vote
 46 of those qualified electors in the area or areas of critical
 47 state concern in the county seeking to levy such tax, voting in
 48 a referendum to be held in conjunction with a general election,
 49 as defined in s. 97.021. However, if the area or areas of
 50 critical state concern are greater than 50 percent of the land

51 area of the county and the tax is to be imposed throughout the
52 entire county, the tax shall take effect only upon express
53 approval of a majority of the qualified electors of the county
54 voting in such a referendum. A referendum to reenact an expiring
55 tourist impact tax must be held at a general election. Such a
56 referendum may be held only once during the 48-month period
57 preceding the effective date of the referendum.

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

60 125.901 Children's services; independent special district;
61 council; powers, duties, and functions; public records
62 exemption.—

63 (1) Each county may by ordinance create an independent
64 special district, as defined in ss. 189.012 and 200.001(8)(e),
65 to provide funding for children's services throughout the county
66 in accordance with this section. The boundaries of such district
67 shall be coterminous with the boundaries of the county. The
68 county governing body shall obtain approval at a general
69 election, as defined in s. 97.021, by a majority vote of those
70 electors voting on the question, to annually levy ad valorem
71 taxes which shall not exceed the maximum millage rate authorized
72 by this section. Any district created pursuant to the provisions
73 of this subsection shall be required to levy and fix millage
74 subject to the provisions of s. 200.065. Once such millage is
75 approved by the electorate, the district shall not be required

76 | to seek approval of the electorate in future years to levy the
77 | previously approved millage. However, a referendum to increase
78 | the millage rate previously approved by the electors must be
79 | held at a general election. Such a referendum may be held only
80 | once during the 48-month period preceding the effective date of
81 | the referendum.

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

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

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

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

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

174 (c) This subsection does not prohibit a county from
175 exercising such power as is provided by general or special law

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176 to provide children's services or to create a special district
177 to provide such services.

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

180 200.091 Referendum to increase millage.—The millage
181 authorized to be levied in s. 200.071 for county purposes,
182 including dependent districts therein, may be increased for
183 periods not exceeding 2 years, provided such levy has been
184 approved by majority vote of the qualified electors in the
185 county or district voting in a general election, as defined in
186 s. 97.021, called for such purpose. Such an election may be
187 called by the governing body of any such county or district on
188 its own motion and shall be called upon submission of a petition
189 specifying the amount of millage sought to be levied and the
190 purpose for which the proceeds will be expended and containing
191 the signatures of at least 10 percent of the persons qualified
192 to vote in such election, signed within 60 days prior to the
193 date the petition is filed. Such a referendum may be held only
194 once during the 48-month period preceding the effective date of
195 the referendum.

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

201 above those limits imposed by s. 200.081 in a referendum called
 202 for such purpose by the governing body of the municipality, but
 203 the period of such increase may not exceed 2 years. Such
 204 referendum also may be initiated by submission of a petition to
 205 the governing body of the municipality containing the signatures
 206 of 10 percent of those persons eligible to vote in such
 207 referendum, which signatures were affixed to the petition within
 208 60 days prior to its submission. Such a referendum may be held
 209 only once during the 48-month period preceding the effective
 210 date of the referendum.

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,
 227 or reenact a local government discretionary sales surtax under
 228 this section must be held at a general election as defined in s.
 229 97.021. Such a referendum may be held only once during the 48-
 230 month period preceding the effective date of the referendum.

231 Section 7. Paragraph (a) of subsection (4) of section
 232 336.021, Florida Statutes, is amended to read:

233 336.021 County transportation system; levy of ninth-cent
 234 fuel tax on motor fuel and diesel fuel.—

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

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

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

249 Section 8. Paragraph (b) of subsection (1) and paragraph
 250 (b) of subsection (3) of section 336.025, Florida Statutes, are

251 amended to read:

252 336.025 County transportation system; levy of local option
 253 fuel tax on motor fuel and diesel fuel.—

254 (1)

255 (b) In addition to other taxes allowed by law, there may
 256 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 257 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 258 of motor fuel sold in a county and taxed under the provisions of
 259 part I of chapter 206. The tax shall be levied by an ordinance
 260 adopted by a majority plus one vote of the membership of the
 261 governing body of the county or by referendum. A referendum to
 262 adopt, amend, or reenact a tax under this subsection must ~~shall~~
 263 be held ~~only~~ at a general election, as defined in s. 97.021.
 264 Such a referendum may be held only once during the 48-month
 265 period preceding the effective date of the referendum.

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

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

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

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

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

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

311 (b) If no interlocal agreement or resolution is adopted
 312 pursuant to subparagraph (a)1. or subparagraph (a)2.,
 313 municipalities representing more than 50 percent of the county
 314 population may, prior to June 20, adopt uniform resolutions
 315 approving the local option tax, establishing the duration of the
 316 levy and the rate authorized in paragraph (1)(a), and setting
 317 the date for a countywide referendum on whether to levy the tax.
 318 A referendum to adopt, amend, or reenact a tax under this
 319 subsection must ~~shall~~ be held ~~only~~ at a general election, as
 320 defined in s. 97.021. Such a referendum may be held only once
 321 during the 48-month period preceding the effective date of the
 322 referendum. The tax shall be levied and collected countywide on
 323 January 1 following 30 days after voter approval.

324 Section 9. Subsections (1), (2), and (3) of section
 325 1011.73, Florida Statutes, are amended to read:

326 1011.73 District millage elections.—

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

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

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351 | invalidated election shall be considered not to have been held.

352 | (3) HOLDING ELECTIONS.—All school district millage
353 | elections shall be held and conducted in the manner prescribed
354 | by law for holding general elections, except as provided in this
355 | chapter. A referendum under this part must ~~shall~~ be held ~~only~~ at
356 | a general election, as defined in s. 97.021. Such a referendum
357 | may be held only once during the 48-month period preceding the
358 | effective date of the referendum.

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