

## SB 786: Discretionary Sales Surtaxes

GENERAL BILL by [Latvala](#)

Discretionary Sales Surtaxes; Revising the uses of the proceeds of the local government infrastructure surtax to include the maintenance of transportation infrastructure; authorizing a county to levy a homeless services and facilities surtax; defining “homeless services” and “homeless facilities”; requiring an ordinance, referendum, and voter approval, etc.

**Effective Date:** 7/1/2014

**Last Action:** 3/4/2014 Senate - Now in Community Affairs -SJ 136

**Location:** In committee/council (CA)

**Bill Text:** [Web Page](#) | [PDF](#)

By Senator Latvala

20-00826-14

2014786\_\_

1                                   A bill to be entitled  
 2           An act relating to discretionary sales surtaxes;  
 3           amending s. 212.055, F.S.; revising the uses of the  
 4           proceeds of the local government infrastructure surtax  
 5           to include the maintenance of transportation  
 6           infrastructure; authorizing a county to levy a  
 7           homeless services and facilities surtax; defining  
 8           "homeless services" and "homeless facilities";  
 9           requiring an ordinance, referendum, and voter  
 10          approval; providing an effective date.

11  
 12 Be It Enacted by the Legislature of the State of Florida:

13  
 14           Section 1. Paragraphs (d) and (h) of subsection (2) of  
 15           section 212.055, Florida Statutes, are amended, and subsection  
 16           (9) is added to that section, to read:

17           212.055 Discretionary sales surtaxes; legislative intent;  
 18           authorization and use of proceeds.—It is the legislative intent  
 19           that any authorization for imposition of a discretionary sales  
 20           surtax shall be published in the Florida Statutes as a  
 21           subsection of this section, irrespective of the duration of the  
 22           levy. Each enactment shall specify the types of counties  
 23           authorized to levy; the rate or rates which may be imposed; the  
 24           maximum length of time the surtax may be imposed, if any; the  
 25           procedure which must be followed to secure voter approval, if  
 26           required; the purpose for which the proceeds may be expended;  
 27           and such other requirements as the Legislature may provide.  
 28           Taxable transactions and administrative procedures shall be as  
 29           provided in s. 212.054.

20-00826-14

2014786\_\_

30 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.-

31 (d) The proceeds of the surtax authorized by this  
32 subsection and any accrued interest shall be expended by the  
33 school district, within the county and municipalities within the  
34 county, or, in the case of a negotiated joint county agreement,  
35 within another county, to finance, plan, and construct  
36 infrastructure; to acquire land for public recreation,  
37 conservation, or protection of natural resources; to provide  
38 loans, grants, or rebates to residential or commercial property  
39 owners who make energy efficiency improvements to their  
40 residential or commercial property, if a local government  
41 ordinance authorizing such use is approved by referendum; or to  
42 finance the closure of county-owned or municipally owned solid  
43 waste landfills that have been closed or are required to be  
44 closed by order of the Department of Environmental Protection.  
45 Any use of the proceeds or interest for purposes of landfill  
46 closure before July 1, 1993, is ratified. The proceeds and any  
47 interest may not be used for the operational expenses of  
48 infrastructure, except that a county may use the proceeds or  
49 interest for the maintenance of transportation infrastructure if  
50 the local government ordinance authorizing such use is approved  
51 by referendum as provided in this subsection, and a county that  
52 has a population of fewer than 75,000 and that is required to  
53 close a landfill may use the proceeds or interest for long-term  
54 maintenance costs associated with landfill closure. Counties, as  
55 defined in s. 125.011, and charter counties may, in addition,  
56 use the proceeds or interest to retire or service indebtedness  
57 incurred for bonds issued before July 1, 1987, for  
58 infrastructure purposes, and for bonds subsequently issued to

20-00826-14

2014786\_\_

59 refund such bonds. Any use of the proceeds or interest for  
 60 purposes of retiring or servicing indebtedness incurred for  
 61 refunding bonds before July 1, 1999, is ratified.

62 1. As used in ~~For the purposes of~~ this paragraph, the term  
 63 "infrastructure" means:

64 a. A ~~Any~~ fixed capital expenditure or fixed capital outlay  
 65 associated with the construction, reconstruction, or improvement  
 66 of public facilities that have a life expectancy of 5 or more  
 67 years and ~~any~~ related land acquisition, land improvement,  
 68 design, and engineering costs.

69 b. A fire department vehicle, an emergency medical services  
 70 ~~service~~ vehicle, a sheriff's office vehicle, a police department  
 71 vehicle, or ~~any~~ other vehicle, and the equipment necessary to  
 72 outfit the vehicle for its official use or equipment that has a  
 73 life expectancy of at least 5 years.

74 c. An ~~Any~~ expenditure for the construction, lease, or  
 75 maintenance of, or provision of utilities or security for,  
 76 facilities, as defined in s. 29.008.

77 d. A ~~Any~~ fixed capital expenditure or fixed capital outlay  
 78 associated with the improvement of private facilities that have  
 79 a life expectancy of 5 or more years and that the owner agrees  
 80 to make available for use on a temporary basis as needed by a  
 81 local government as a public emergency shelter or a staging area  
 82 for emergency response equipment during an emergency officially  
 83 declared by the state or by the local government under s.  
 84 252.38. Such improvements are limited to those necessary to  
 85 comply with current standards for public emergency evacuation  
 86 shelters. The owner must enter into a written contract with the  
 87 local government providing the improvement funding to make the

20-00826-14

2014786\_\_

88 private facility available to the public for purposes of  
89 emergency shelter at no cost to the local government for a  
90 minimum of 10 years after completion of the improvement, which  
91 includes a ~~with the~~ provision that the obligation will transfer  
92 to a ~~any~~ subsequent owner until the end of the minimum period.

93 e. A ~~Any~~ land acquisition expenditure for a residential  
94 housing project in which at least 30 percent of the units are  
95 affordable to individuals or families whose total annual  
96 household income does not exceed 120 percent of the area median  
97 income adjusted for household size, if the land is owned by a  
98 local government or by a special district that enters into a  
99 written agreement with the local government to provide such  
100 housing. The local government or special district may enter into  
101 a ground lease with a public or private person or entity for  
102 nominal or other consideration for the construction of the  
103 residential housing project on land acquired pursuant to this  
104 sub-subparagraph.

105 2. As used in ~~For the purposes of~~ this paragraph, the term  
106 "energy efficiency improvement" means an ~~any energy conservation~~  
107 ~~and efficiency~~ improvement that reduces energy consumption  
108 through conservation or a more efficient use of electricity,  
109 natural gas, propane, or other forms of energy on the property,  
110 including, but not limited to, air sealing; installation of  
111 insulation; installation of energy-efficient heating, cooling,  
112 or ventilation systems; installation of solar panels; building  
113 modifications to increase the use of daylight or shade;  
114 replacement of windows; installation of energy controls or  
115 energy recovery systems; installation of electric vehicle  
116 charging equipment; installation of systems for natural gas fuel

20-00826-14

2014786\_\_

117 as defined in s. 206.9951; and installation of efficient  
118 lighting equipment.

119 3. Notwithstanding any other provision of this subsection,  
120 a local government infrastructure surtax imposed or extended  
121 after July 1, 1998, may allocate up to 15 percent of the surtax  
122 proceeds for deposit into a trust fund within the county's  
123 accounts created for the purpose of funding economic development  
124 projects having a general public purpose of improving local  
125 economies, including the funding of operational costs and  
126 incentives related to economic development. The ballot statement  
127 must indicate the intention to make an allocation under the  
128 authority of this subparagraph.

129 (h) Notwithstanding any other provision of this section, a  
130 county may ~~shall~~ not levy local option sales surtaxes authorized  
131 under ~~in~~ this subsection and subsections (3), (4), ~~and~~ (5), and  
132 (9) in excess of a combined rate of 1 percent.

133 (9) HOMELESS SERVICES AND FACILITIES SURTAX.—The governing  
134 authority of a county may, by ordinance, levy a discretionary  
135 sales surtax of up to 0.5 percent for homeless services and  
136 facilities within the county as provided in this subsection.

137 (a) As used in this subsection, the term:

138 1. "Homeless facilities" includes, but is not limited to,  
139 the purchase and construction or renovation of sites to serve as  
140 central points of access, homeless housing, emergency housing,  
141 and supportive housing.

142 2. "Homeless services" includes, but is not limited to,  
143 outreach, intake, assessment, case management, homeless  
144 prevention, emergency and supportive housing, temporary medical  
145 respite, housing vouchers, transportation assistance, job

20-00826-14

2014786

146 readiness, job coaching, job development and placement, and  
147 homeless data management.

148 (b) The ordinance adopted by the governing authority  
149 providing for the imposition of the surtax must also include a  
150 plan for providing services to qualified homeless residents.

151 (c) Upon the adoption of the ordinance, the levy of the  
152 surtax shall be placed on the ballot of a regularly scheduled  
153 election by the governing authority enacting the ordinance. A  
154 statement that includes a brief description of the purposes to  
155 be funded by the surtax and conforms to the requirements of s.  
156 101.161 must be included in the ballot. The ordinance shall take  
157 effect if approved by a majority of the electors of the county  
158 voting in a referendum held for such purpose.

159 Section 2. This act shall take effect July 1, 2014.