

1                                   A bill to be entitled  
 2           An act relating to discretionary sales surtaxes;  
 3           amending s. 212.055, F.S.; excluding the small county  
 4           surtax from inclusion in the calculation of the rate  
 5           cap applicable to local governments levying specified  
 6           surtaxes; authorizing specified local governments to  
 7           use local government infrastructure surtaxes for  
 8           operating purposes if certain conditions are met;  
 9           requiring a reduction in the budget for ad valorem tax  
 10          levies; authorizing adjustment to the budget for ad  
 11          valorem tax levy to compensate for a reduction in the  
 12          state sales tax base; excluding the local government  
 13          infrastructure surtax rate from inclusion in the  
 14          calculation of the rate cap applicable to local  
 15          governments levying specified surtaxes; providing an  
 16          effective date.

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

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 20           Section 1. Paragraph (h) of subsection (2) and paragraph  
 21           (f) of subsection (3) of section 212.055, Florida Statutes, are  
 22           amended, and paragraph (i) is added to subsection (2) of that  
 23           section, to read:

24           212.055 Discretionary sales surtaxes; legislative intent;  
 25           authorization and use of proceeds.—It is the legislative intent

26 that any authorization for imposition of a discretionary sales  
 27 surtax shall be published in the Florida Statutes as a  
 28 subsection of this section, irrespective of the duration of the  
 29 levy. Each enactment shall specify the types of counties  
 30 authorized to levy; the rate or rates which may be imposed; the  
 31 maximum length of time the surtax may be imposed, if any; the  
 32 procedure which must be followed to secure voter approval, if  
 33 required; the purpose for which the proceeds may be expended;  
 34 and such other requirements as the Legislature may provide.  
 35 Taxable transactions and administrative procedures shall be as  
 36 provided in s. 212.054.

37 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

38 (h) Notwithstanding any other provision of this section, a  
 39 county may ~~shall~~ not levy local option sales surtaxes authorized  
 40 in this subsection and subsections ~~(3)~~, (4), and (5) in excess  
 41 of a combined rate of 1 percent.

42 (i)1. A county or a municipality within a county receiving  
 43 proceeds under this subsection may use such proceeds for  
 44 operating purposes. Such county or municipality shall reduce its  
 45 ad valorem tax levy in the next and subsequent budgets by the  
 46 estimated amount of revenue provided by the surtax.

47 2. A county or a municipality that has met the criteria of  
 48 subparagraph 1, may make adjustments to its budget and ad  
 49 valorem tax levy to compensate for legislative actions causing a  
 50 reduction in the state sales tax base.

51        3. Use of surtax proceeds authorized under this subsection  
52 does not relieve a local government from complying with chapter  
53 200 and any related provision of law that establishes millage  
54 caps or limits undesignated budget reserves and procedures for  
55 establishing rollback rates for ad valorem taxes and budget  
56 adoption.

57        (3) SMALL COUNTY SURTAX.—

58        (f) Notwithstanding any other provision of this section, a  
59 county shall not levy local option sales surtaxes authorized in  
60 this subsection and subsections ~~(2)~~, (4) and (5) in excess of a  
61 combined rate of 1 percent.

62        Section 2. This act shall take effect July 1, 2019.