

HB 723

2014

1 A bill to be entitled

2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; limiting the combined rate
4 of specified discretionary sales surtaxes; authorizing
5 a county to use the proceeds and interest of the local
6 government infrastructure surtax for the maintenance
7 of transportation infrastructure under certain
8 circumstances; authorizing a county to levy a
9 discretionary sales surtax for homeless services and
10 facilities pursuant to an ordinance conditioned to
11 take effect upon approval of a referendum; providing
12 referendum requirements and procedures; requiring the
13 ordinance to include a plan for specified uses of the
14 surtax proceeds; providing an effective date.

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

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18 Section 1. Paragraph (h) of subsection (2) of section
19 212.055, Florida Statutes, is amended, and paragraph (i) of
20 subsection (2) and subsection (9) are added to that section, to
21 read:

22 212.055 Discretionary sales surtaxes; legislative intent;
23 authorization and use of proceeds.—It is the legislative intent
24 that any authorization for imposition of a discretionary sales
25 surtax shall be published in the Florida Statutes as a
26 subsection of this section, irrespective of the duration of the

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27 levy. Each enactment shall specify the types of counties
28 authorized to levy; the rate or rates which may be imposed; the
29 maximum length of time the surtax may be imposed, if any; the
30 procedure which must be followed to secure voter approval, if
31 required; the purpose for which the proceeds may be expended;
32 and such other requirements as the Legislature may provide.
33 Taxable transactions and administrative procedures shall be as
34 provided in s. 212.054.

35 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

36 (h) Notwithstanding any other provision of this section, a
37 county shall not levy local option sales surtaxes authorized in
38 this subsection and subsections (3), (4), ~~and (5)~~, and (9) in
39 excess of a combined rate of 1 percent.

40 (i) Notwithstanding paragraph (d), a county may use the
41 proceeds and interest of the surtax for the maintenance of
42 transportation infrastructure if the local government ordinance
43 authorizing such use is approved by referendum as provided in
44 this subsection.

45 (9) HOMELESS SERVICES AND FACILITIES SURTAX.—

46 (a) The governing authority of a county may, by ordinance,
47 levy a discretionary sales surtax of up to 0.5 percent for
48 homeless services and facilities within the county. As used in
49 this subsection, the term:

50 1. "Homeless services" includes, but is not limited to,
51 outreach, intake, assessment, case management, homeless
52 prevention, emergency and supportive housing, temporary medical

53 respite, housing vouchers, transportation assistance, job
54 readiness, job coaching, job development and placement, and
55 homeless data management.

56 2. "Facilities" includes, but is not limited to, the
57 purchase, construction, or renovation of homeless, emergency,
58 and supportive housing and a site to serve as a central point of
59 access.

60 (b) Upon adoption of the ordinance, the levy of the surtax
61 must be placed on the ballot by the governing authority of the
62 county enacting the ordinance. The ordinance shall take effect
63 if approved by a majority of the electors of the county voting
64 in a referendum held for such purpose. The referendum shall be
65 placed on the ballot of a regularly scheduled election. A
66 statement that includes a brief description of the purposes to
67 be funded by the surtax that conforms to the requirements of s.
68 101.161 shall be placed on the ballot by the governing body of
69 the county.

70 (c) The ordinance adopted by the governing body providing
71 for the imposition of the surtax must set forth a plan for
72 providing services and facilities for homeless residents.

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

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