

1 A bill to be entitled
 2 An act relating to discretionary sales surtaxes;
 3 amending s. 212.055, F.S.; authorizing a county to use
 4 the proceeds and interest of the local government
 5 infrastructure surtax for the maintenance of
 6 transportation infrastructure under certain
 7 circumstances; providing an effective date.

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

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 11 Section 1. Paragraph (i) is added to subsection (2) of
 12 section 212.055, Florida Statutes, to read:

13 212.055 Discretionary sales surtaxes; legislative intent;
 14 authorization and use of proceeds.—It is the legislative intent
 15 that any authorization for imposition of a discretionary sales
 16 surtax shall be published in the Florida Statutes as a
 17 subsection of this section, irrespective of the duration of the
 18 levy. Each enactment shall specify the types of counties
 19 authorized to levy; the rate or rates which may be imposed; the
 20 maximum length of time the surtax may be imposed, if any; the
 21 procedure which must be followed to secure voter approval, if
 22 required; the purpose for which the proceeds may be expended;
 23 and such other requirements as the Legislature may provide.
 24 Taxable transactions and administrative procedures shall be as
 25 provided in s. 212.054.

26 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

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27 | (i) Notwithstanding paragraph (d), a county may use the
28 | proceeds and interest of the surtax for the maintenance of
29 | transportation infrastructure if the local government ordinance
30 | authorizing such use is approved by referendum as provided in
31 | this subsection.

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