

1 A bill to be entitled
 2 An act relating to authorized use of discretionary
 3 sales surtaxes; amending s. 212.055, F.S.; authorizing
 4 certain tax proceeds to be used towards specified
 5 purposes; providing an effective date.

6
 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (d) of subsection (2) of section
 10 212.055, Florida Statutes, is amended to read:

11 212.055 Discretionary sales surtaxes; legislative intent;
 12 authorization and use of proceeds.—It is the legislative intent
 13 that any authorization for imposition of a discretionary sales
 14 surtax shall be published in the Florida Statutes as a
 15 subsection of this section, irrespective of the duration of the
 16 levy. Each enactment shall specify the types of counties
 17 authorized to levy; the rate or rates which may be imposed; the
 18 maximum length of time the surtax may be imposed, if any; the
 19 procedure which must be followed to secure voter approval, if
 20 required; the purpose for which the proceeds may be expended;
 21 and such other requirements as the Legislature may provide.
 22 Taxable transactions and administrative procedures shall be as
 23 provided in s. 212.054.

24 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

25 (d) The proceeds of the surtax authorized by this

26 subsection and any accrued interest shall be expended by the
27 school district, within the county and municipalities within the
28 county, or, in the case of a negotiated joint county agreement,
29 within another county, to finance, plan, ~~and construct,~~ and
30 maintain infrastructure; to acquire any interest in land for
31 public recreation, conservation, or protection of natural
32 resources or to prevent or satisfy private property rights
33 claims resulting from limitations imposed by the designation of
34 an area of critical state concern; to provide loans, grants, or
35 rebates to residential or commercial property owners who make
36 energy efficiency improvements to their residential or
37 commercial property, if a local government ordinance authorizing
38 such use is approved by referendum; or to finance the closure of
39 county-owned or municipally owned solid waste landfills that
40 have been closed or are required to be closed by order of the
41 Department of Environmental Protection. Any use of the proceeds
42 or interest for purposes of landfill closure before July 1,
43 1993, is ratified. The proceeds and any interest may not be used
44 for the operational expenses of infrastructure, ~~except that a~~
45 ~~county that has a population of fewer than 75,000 and that is~~
46 ~~required to close a landfill may use the proceeds or interest~~
47 ~~for long-term maintenance costs associated with landfill~~
48 ~~closure~~. Counties, as defined in s. 125.011, and charter
49 counties may, in addition, use the proceeds or interest to
50 retire or service indebtedness incurred for bonds issued before

51 July 1, 1987, for infrastructure purposes, and for bonds
52 subsequently issued to refund such bonds. Any use of the
53 proceeds or interest for purposes of retiring or servicing
54 indebtedness incurred for refunding bonds before July 1, 1999,
55 is ratified.

56 1. For the purposes of this paragraph, the term
57 "infrastructure" means:

58 a. Any fixed capital expenditure or fixed capital outlay
59 associated with the construction, reconstruction, ~~or~~
60 improvement, or maintenance of public facilities that have a
61 life expectancy of 5 or more years, any related land
62 acquisition, land improvement, design, and engineering costs,
63 and all other professional and related costs required to bring
64 the public facilities into service. For purposes of this sub-
65 subparagraph, the term "public facilities" means facilities as
66 defined in s. 163.3164(39), s. 163.3221(13), or s. 189.012(5),
67 and includes facilities that are necessary to carry out
68 governmental purposes, including, but not limited to, fire
69 stations, general governmental office buildings, and animal
70 shelters, regardless of whether the facilities are owned by the
71 local taxing authority or another governmental entity.

72 b. A fire department vehicle, an emergency medical service
73 vehicle, a sheriff's office vehicle, a police department
74 vehicle, or any other vehicle, and the equipment necessary to
75 outfit the vehicle for its official use or equipment that has a

76 | life expectancy of at least 5 years.

77 | c. Any expenditure for the construction, lease, or
78 | maintenance of, or provision of utilities or security for,
79 | facilities, as defined in s. 29.008.

80 | d. Any fixed capital expenditure or fixed capital outlay
81 | associated with the improvement of private facilities that have
82 | a life expectancy of 5 or more years and that the owner agrees
83 | to make available for use on a temporary basis as needed by a
84 | local government as a public emergency shelter or a staging area
85 | for emergency response equipment during an emergency officially
86 | declared by the state or by the local government under s.
87 | 252.38. Such improvements are limited to those necessary to
88 | comply with current standards for public emergency evacuation
89 | shelters. The owner must enter into a written contract with the
90 | local government providing the improvement funding to make the
91 | private facility available to the public for purposes of
92 | emergency shelter at no cost to the local government for a
93 | minimum of 10 years after completion of the improvement, with
94 | the provision that the obligation will transfer to any
95 | subsequent owner until the end of the minimum period.

96 | e. Any land acquisition expenditure for a residential
97 | housing project in which at least 30 percent of the units are
98 | affordable to individuals or families whose total annual
99 | household income does not exceed 120 percent of the area median
100 | income adjusted for household size, if the land is owned by a

101 local government or by a special district that enters into a
102 written agreement with the local government to provide such
103 housing. The local government or special district may enter into
104 a ground lease with a public or private person or entity for
105 nominal or other consideration for the construction of the
106 residential housing project on land acquired pursuant to this
107 sub-subparagraph.

108 f. Instructional technology used solely in a school
109 district's classrooms. As used in this sub-subparagraph, the
110 term "instructional technology" means an interactive device that
111 assists a teacher in instructing a class or a group of students
112 and includes the necessary hardware and software to operate the
113 interactive device. The term also includes support systems in
114 which an interactive device may mount and is not required to be
115 affixed to the facilities.

116 2. For the purposes of this paragraph, the term "energy
117 efficiency improvement" means any energy conservation and
118 efficiency improvement that reduces consumption through
119 conservation or a more efficient use of electricity, natural
120 gas, propane, or other forms of energy on the property,
121 including, but not limited to, air sealing; installation of
122 insulation; installation of energy-efficient heating, cooling,
123 or ventilation systems; installation of solar panels; building
124 modifications to increase the use of daylight or shade;
125 replacement of windows; installation of energy controls or

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126 energy recovery systems; installation of electric vehicle
127 charging equipment; installation of systems for natural gas fuel
128 as defined in s. 206.9951; and installation of efficient
129 lighting equipment.

130 3. Notwithstanding any other provision of this subsection,
131 a local government infrastructure surtax imposed or extended
132 after July 1, 1998, may allocate up to 15 percent of the surtax
133 proceeds for deposit into a trust fund within the county's
134 accounts created for the purpose of funding economic development
135 projects having a general public purpose of improving local
136 economies, including the funding of operational costs and
137 incentives related to economic development. The ballot statement
138 must indicate the intention to make an allocation under the
139 authority of this subparagraph.

140 Section 2. This act shall take effect upon becoming a law.