



---

## **Finance and Tax Subcommittee**

Wednesday, April 3, 2013

1:30 p.m.

Morris Hall

**ACTION PACKET**

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

**Location:** Morris Hall (17 HOB)

### Summary:

#### Finance & Tax Subcommittee

*Wednesday April 03, 2013 01:30 pm*

CS/HB 321	Favorable With Committee Substitute	Yeas: 14	Nays: 2
HB 421	Temporarily Deferred		
CS/HB 647	Favorable With Committee Substitute	Yeas: 17	Nays: 0
CS/HB 885	Favorable	Yeas: 15	Nays: 0
CS/HB 1171	Favorable	Yeas: 14	Nays: 0
PCB FTSC 13-08	Favorable With Amendments	Yeas: 15	Nays: 1
PCS for HB 1381	Favorable	Yeas: 8	Nays: 7

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

Location: Morris Hall (17 HOB)

### Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Ritch Workman (Chair)	X		
Janet Adkins	X		
Lori Berman	X		
Halsey Beshears	X		
Michael Bileca			X
Matthew Caldwell	X		
Bill Hager			X
George Moraitis, Jr.	X		
Jared Moskowitz	X		
Daniel Raulerson	X		
Michelle Rehwinkel Vasilinda	X		
David Richardson	X		
José Rodríguez	X		
David Santiago	X		
Richard Stark	X		
John Tobia	X		
Carlos Trujillo			X
James Waldman	X		
<b>Totals:</b>	<b>15</b>	<b>0</b>	<b>3</b>

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

Location: Morris Hall (17 HOB)

CS/HB 321 : Growth Management

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman		X			
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager			X		
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda			X		
David Richardson	X				
José Rodríguez		X			
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 2</b>			

### Appearances:

Leticia M. Adams, Director of Infrastructure Policy - Waive In Support  
Florida Chamber of Commerce  
136 S. Bronough Street  
Tallahassee FL 32301  
Phone: 850-544-6866

Eric Poole, Asst. Legislative Director - Opponent  
Florida Association of Counties  
100 South Monroe Street  
Tallahassee fl

Brain Pitts - Information Only  
Justice-2-Jesus  
1119 Newton Avenue South  
Saint Petersburg FL 33705  
Phone: 727-897-9291

Charles Pattison, President - Opponent  
1000 Friends of Florida  
308 North Monroe Street  
Tallahassee FL 32301  
Phone: 222-6277

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

**Location:** Morris Hall (17 HOB)

**CS/HB 321 : Growth Management (continued)**

**Appearances: (continued)**

David Cruz, Legislative Advocate (Lobbyist) - Opponent

Florida League of Cities

P.O. Box 1757

Tallahassee FL 32302

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

**Location:** Morris Hall (17 HOB)

**HB 421 : Delinquent Real Property Taxes**

*Temporarily Deferred*

### Appearances:

Brian Pitts - Information Only

Justice-2-Jesus

1119 Newton Avenue South

Saint Petersburg FL 33705

Phone: 727-897-9291

Shelia Annerson - Opponent

Brokers - Commercial Property Services

4931 SW 128th Street

Ocala FL 34473

Phone: 305-372-9200

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

Location: Morris Hall (17 HOB)

CS/HB 647 : Rental Car Sales and Use Tax Surcharges

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager			X		
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 17</b>		<b>Total Nays: 0</b>			

### Appearances:

Edgar Castro (Lobbyist) - Proponent  
Zip Car, Inc.  
2000 Ponce de Leon  
Coral Gables FL 33134  
Phone: 305-333-0649

Brian Pitts - Information Only  
Justice-2-Jesus  
1119 Newton Avenue South  
Saint Petersburg FL 33705  
Phone: 727-897-9291

Doug Bell (Lobbyist) - Proponent  
Avis Rental Car/Budget Rental  
215 South Monroe Street  
Tallahassee FL  
Phone: 222-3533

David Roberts (Lobbyist) - Proponent  
Cars to Go  
106 E. College Avenue  
Tallahassee FL 32301  
Phone: 850-224-9634

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

Location: Morris Hall (17 HOB)

CS/HB 885 : Independent Special Fire Control Districts

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca			X		
Matthew Caldwell	X				
Bill Hager			X		
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia			X		
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 15</b>		<b>Total Nays: 0</b>			

### Appearances:

Brian Pitts - Information Only  
Justice-2-Jesus  
1119 Newton Avenue South  
Saint Petersburg FL 33705  
Phone: 727-897-9291



# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

Location: Morris Hall (17 HOB)

CS/HB 1171 : St. Lucie and Martin Counties

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager				X	
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda				X	
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark			X		
John Tobia			X		
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

### Appearances:

Joe McCann (Lobbyist) - Proponent  
Martin County  
403 East Park Avenue  
Tallahassee FL 32301

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

Location: Morris Hall (17 HOB)

PCB FTSC 13-08 : Relating to Property Tax

Favorable With Amendments

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caidwell	X				
Bill Hager			X		
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda		X			
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo			X		
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 15</b>		<b>Total Nays: 1</b>			

### Appearances:

Amber Hughes (Lobbyist) - Proponent  
Florida League of Cities  
P.O. Box 1757  
Tallahassee FL  
Phone: 850-701-3621

Davin Suggs, Senior Legislative Advocate (Lobbyist) - Proponent  
Florida Association of Counties  
100 South Monroe Street  
Tallahassee FL  
Phone: 850-320-2635

Brian Pitts - Proponent  
Justice-2-Jesus  
1119 Newton Avenue South  
Saint Petersburg FL 33705  
Phone: 727-464-3341

Eli Nortelus (Lobbyist) - Proponent  
Sagemont Global Learning, Inc.  
106 East College Avenue  
Tallahassee FL 32311  
Phone: 850-577-6756

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

**Location:** Morris Hall (17 HOB)

**PCB FTSC 13-08 : Relating to Property Tax (continued)**

**Appearances: (continued)**

Loren Levy, General Counsel (Lobbyist) - Proponent

Property Appraisers Association of Florida

1828 Riggins Road

Tallahassee FL 32308

Phone: 850-219-0220

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

**Location:** Morris Hall (17 HOB)

**PCS for HB 1381 : Relating to Administrative Review of Property Taxes**

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman		X			
Halsey Beshears	X				
Michael Bileca			X		
Matthew Caldwell	X				
Bill Hager			X		
George Moraitis, Jr.	X				
Jared Moskowitz		X			
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda		X			
David Richardson		X			
José Rodríguez		X			
David Santiago	X				
Richard Stark		X			
John Tobia			X		
Carlos Trujillo	X				
James Waldman		X			
Ritch Workman (Chair)	X				
<b>Total Yeas: 8</b>		<b>Total Nays: 7</b>			

**Appearances:**

Loren Levy, General Counsel (Lobbyist) - Opponent  
 Property Appraisers Association of Florida  
 1828 Riggins Road  
 Tallahassee FL 32308  
 Phone: 850-219-0220

Chris Doolin, Consultant (Lobbyist) - Information Only  
 Small County Coalition/Small School Districts  
 1118-B Thomasville Road  
 Tallahassee FL 32303  
 Phone: 850-244-3180

Sara Cucchi, Property Taxpayer - Information Only  
 17603 Crawley Road  
 Odessa FL 335566  
 Phone: 813-926-1045

Davin Suggs, Senior Legislative Advocate (Lobbyist) - Information Only  
 Florida Association of Counties  
 PO Box 549  
 Tallahassee FL  
 Phone: 488-5857

Committee meeting was reported out: Wednesday, April 03, 2013 5:27:24PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

4/3/2013 1:30:00PM

**Location:** Morris Hall (17 HOB)

**PCS for HB 1381 : Relating to Administrative Review of Property Taxes (continued)**

**Appearances: (continued)**

Ken Burke - Opponent

Pinellas Clerk of Courts Florida Clerks & Controllers  
315 Court Street  
Clearwater FL 33756  
Phone: 727-464-3341

Carey Baker, Lake County Property Appraiser - Opponent

Florida Association of Property Appraisers  
2302 Sandridge  
Eustis FL  
Phone: 352-406-2329

Denise Dymond Lyn - Opponent

307 North Apopka Avenue  
Inverness FL 34450  
Phone: 352-726-9400

Dave Ericks (Lobbyist) - Opponent

Broward County Property Appraisers  
205 S. Adams Street  
Tallahassee FL 32301  
Phone: 850-224-0880

Shelia Anderson - Proponent

4931 SW 128th Street  
Ocala FL 34473  
Phone: 305-372-9200

Eddy Labrador, Director, Intergovernmental Affairs Professional Standards (Lobbyist) - Opponent

Broward County  
115 S. Andrews Avenue, Room 426  
Ft. Lauderdale FL 33301  
Phone: 954-357-7575

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing bill: Finance & Tax Subcommittee  
 2 Representative Waldman offered the following:

3

4 **Amendment (with title amendment)**

5 Between lines 19 and 20, insert:

6 Section 1. Subsection (1) of section 125.35, Florida  
 7 Statutes, is amended to read:

8 125.35 County authorized to sell real and personal  
 9 property and to lease real property.—

10 (1) (a) The board of county commissioners is expressly  
 11 authorized to sell and convey any real or personal property, and  
 12 to lease real property, belonging to the county, whenever the  
 13 board determines that it is to the best interest of the county  
 14 to do so, to the highest and best bidder for the particular use  
 15 the board deems to be the highest and best, for such length of  
 16 term and such conditions as the governing body may in its  
 17 discretion determine.

18 (b) Notwithstanding the provisions of paragraph (a), the  
 19 board of county commissioners, under such terms and conditions  
 20 as negotiated by the board, is expressly authorized to:

Amendment No.1

- 21 1. Negotiate the lease of an airport or seaport facility;  
22 2. Modify or extend an existing lease of real property for  
23 an additional term not to exceed 25 years, where the improved  
24 value of the lease has an appraised value in excess of \$20  
25 million; or  
26 3. Lease or license a professional sports franchise  
27 facility financed by revenues received pursuant to s. 125.0104  
28 or s. 212.20, which facility may include commercial development  
29 ancillary to the professional sports franchise if such ancillary  
30 commercial development is located on property that is part of or  
31 contiguous to the professional sports franchise facility; ~~under~~  
32 ~~such terms and conditions as negotiated by the board.~~

-----  
36  
37 T I T L E A M E N D M E N T

38 Remove line 2 and insert:

39 An act relating to community development; amending s.  
40 125.35, F.S.; authorizing boards of county  
41 commissioners to include certain commercial  
42 developments in lease agreements related to  
43 professional sports franchise facilities; amending s.  
44



Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing bill: Finance & Tax Subcommittee  
 2 Representative Trujillo offered the following:

3  
 4 **Amendment (with title amendment)**

5 Remove lines 20-30 and insert:

6 registered member of a car sharing service. For purposes of this  
 7 section, a "car sharing service" is a membership based  
 8 organization or business which requires the payment of an  
 9 application fee or membership fee and provides member access to  
 10 vehicles:

- 11 1. Only at unstaffed locations;  
 12 2. 24 hours a day, seven days a week;  
 13 3. Only through decentralized automated means including,  
 14 but not limited to, smartphone applications and electronic  
 15 membership cards;  
 16 4. On hourly or shorter increments;  
 17 5. Only for a single trip which begins upon the initial  
 18 member access into the vehicle and which ends upon the return of  
 19 the vehicle to a designated area; and



Amendment No. 1

20 6. Without additional charges for fuel and auto insurance  
21 used during the single trip.

22

23

24

25

26

-----

27

T I T L E A M E N D M E N T

28

Remove line 4 and insert:

29

term "car sharing service";

30

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing PCB: Finance & Tax Subcommittee  
 2 Representative Tobia offered the following:

3  
 4 **Amendment (with title amendment)**

5 Between lines 96 and 97, insert:

6 Section 2. Section 193.074, Florida Statutes, is amended  
 7 to read:

8 193.074 Confidentiality of returns.—All returns of  
 9 property and returns required by former s. 201.022 submitted by  
 10 the taxpayer pursuant to law shall be deemed to be confidential  
 11 in the hands of the property appraiser, the clerk of the circuit  
 12 court, the department, the tax collector, the Auditor General,  
 13 and the Office of Program Policy Analysis and Government  
 14 Accountability, and their employees and persons acting under  
 15 their supervision and control, except upon court order ~~or order~~  
 16 ~~of an administrative body having quasi-judicial powers in ad~~  
 17 ~~valorem tax matters,~~ and such returns are exempt from the  
 18 provisions of s. 119.07(1).  
 19  
 20

Amendment No. 1

21  
22  
23  
24  
25  
26  
27  
28  
29

-----

T I T L E A M E N D M E N T

Between lines 8 and 9, insert:

amending s. 193.074, F.S.; removing the authority of an  
administrative body having quasi-judicial powers in ad valorem  
tax matters from removing confidential status of certain  
confidential taxpayer information;



Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Committee/Subcommittee hearing PCB: Finance & Tax Subcommittee  
 2 Representative Tobia offered the following:

3  
 4 **Amendment (with title amendment)**

5 Between lines 257 and 258, insert:

6 Section 6. Subsection (4) of section 194.011, Florida  
 7 Statutes, is amended to read:

8 194.011 Assessment notice; objections to assessments.—

9 (4) (a) At least 15 days before the hearing the petitioner  
 10 shall provide to the property appraiser a list of evidence to be  
 11 presented at the hearing, together with copies of all  
 12 documentation to be considered by the value adjustment board and  
 13 a summary of evidence to be presented by witnesses. All evidence  
 14 confidential under current law shall remain confidential until  
 15 the evidence is submitted to the board for consideration and  
 16 admission into the record.

17 (b) No later than 7 10 days before the hearing, if the  
 18 petitioner has provided the information required under paragraph  
 19 (a), and if requested in writing by the petitioner, the property  
 20 appraiser shall provide to the petitioner a list of evidence to

Amendment No. 2

21 be presented at the hearing, together with copies of all  
 22 documentation to be considered by the value adjustment board and  
 23 a summary of evidence to be presented by witnesses.  
 24 Documentation of evidence must include the property record cards  
 25 for comparable property listed as evidence and a copy of the  
 26 signed form on which the property appraiser reports, under s.  
 27 192.001(18), the adjustments made under s. 193.001(8). The  
 28 evidence list must contain the property record card if provided  
 29 by the clerk. Failure of the property appraiser to timely comply  
 30 with the requirements of this paragraph shall result in a  
 31 rescheduling of the hearing the exclusion of the property  
 32 appraiser's evidence from consideration by the value adjustment  
 33 board, unless good cause is shown. The term "good cause" means  
 34 circumstances beyond the property appraiser's control. If good  
 35 cause is shown, the special magistrate shall reschedule the  
 36 hearing. If the property appraiser fails to submit evidence to  
 37 the petitioner in compliance with the timeline established in  
 38 this paragraph and good cause for such failure has not been  
 39 shown, the special magistrate may enter a recommendation in  
 40 favor of the petitioner, if there is competent, substantial  
 41 evidence of value in the record which cumulatively meets the  
 42 criteria of s. 193.011 and professionally accepted appraisal  
 43 practices. A property appraiser's request for information in the  
 44 tax roll development process is not to be construed as a request  
 45 for information in the challenge of a proposed assessment, and  
 46 the taxpayer's failure to provide such information shall not be  
 47 grounds for exclusion of evidence.

Amendment No. 2

48 (c) Provided it is relevant, rebuttal evidence may be  
49 submitted at the hearing by the petitioner and may be considered  
50 by the board and admitted into evidence.

51

52

53

54 -----

55

T I T L E A M E N D M E N T

56

Remove line 28 and insert:

57

liens; amending s. 194.011(4), F.S., providing that all evidence  
58 confidential under current law shall remain confidential until  
59 the evidence is submitted to the value adjustment board for  
60 consideration and admission into the record; increasing the  
61 number of days before a value adjustment board hearing that the  
62 property appraiser is required to provide a list of evidence  
63 under specified circumstances; requiring specific documentation  
64 of evidence in certain circumstances; providing specified  
65 consequences for failure of the property appraiser to timely  
66 comply with the requirements of s. 194.011(4) (b), F.S. ;  
67 providing that rebuttal evidence may be submitted at the hearing  
68 by the petitioner and may be considered by the board and  
69 admitted into evidence under specified circumstances; amending  
70 s. 196.031, F.S.; deleting the express

71



Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing PCB: Finance & Tax Subcommittee  
2 Representative Caldwell offered the following:

3  
4 **Amendment (with title amendment)**

5 Between lines 435 and 436, insert:

6 Section 10. Section 4 of chapter 2012-45, Laws of Florida,  
7 is amended to read:

8 Section 4. The governing bodies of St. Lucie County and  
9 Martin County shall enter into an interlocal agreement by ~~no~~  
10 ~~later than~~ May 1, 2013, which must ~~shall~~ provide a financially  
11 feasible plan for transfer of services, personnel, and public  
12 infrastructure from St. Lucie County to Martin County. The  
13 agreement must ~~shall~~ include compensation for the value of  
14 infrastructure investments by St. Lucie County in the  
15 transferred property minus depreciation, if any. ~~Upon the~~  
16 Effective July 1, 2013 ~~date of this act,~~ the total tax and  
17 assessment revenue that would have been generated in fiscal year  
18 2013-2014 by all St. Lucie County taxing authorities levying  
19 taxes or assessments within the area transferred to Martin  
20 County, except for taxes levied by school districts, less 10

Amendment No. 3

21 percent shall be transmitted to St. Lucie County for  
 22 distribution to the county and all other affected taxing  
 23 authorities. Thereafter, through fiscal year 2022-2023, the tax  
 24 and assessment revenue amount that would have been generated by  
 25 all St. Lucie County taxing authorities levying taxes or  
 26 assessments in the transferred area for fiscal year 2013-2014  
 27 shall serve as the base amount of tax and assessment revenue for  
 28 further annual reductions of 10 percent of the base amount  
 29 before annual distributions to the St. Lucie County through  
 30 fiscal year 2022-2023. However, for any fiscal year through  
 31 fiscal year 2022-2023, if when the total taxes and assessments  
 32 collected within the transferred area exceed the base amount by  
 33 more than 3 percent, St. Lucie County shall receive the same  
 34 percentage distribution from the tax and assessment revenue that  
 35 exceeds the base amount by more than 3 percent as they will  
 36 receive from the base amount. All distributions to St. Lucie  
 37 County shall occur within 30 days after the beginning of each  
 38 calendar year.

39

40

41

42

-----

43

T I T L E A M E N D M E N T

44

Remove line 46 and insert:

45

taxation; amending s. 4 of ch. 2012-45, Laws of Florida;

46

providing that taxes imposed by school districts in certain

47

areas are not included in determining the taxes that must be

48

transmitted to St. Lucie County pursuant to the transfer of



Amendment No. 3

49 property from St. Lucie County to Martin County; providing

50 effective dates.

51