

1 A bill to be entitled
 2 An act relating to discretionary sales surtax;
 3 amending s. 212.055, F.S.; requiring certain counties
 4 to use surtax proceeds for specified purposes related
 5 to fixed guideway rapid transit systems and bus
 6 systems; authorizing the use of surtax proceeds for
 7 the purchase of rights-of-way under certain
 8 circumstances; authorizing the use of surtax proceeds
 9 for refinancing existing bonds; authorizing
 10 municipalities in certain counties to use surtax
 11 proceeds for certain purposes; prohibiting the use of
 12 such proceeds for certain purposes; requiring a county
 13 or school district to conduct a performance audit and
 14 make such audit available by a time certain before a
 15 referendum to adopt or amend a local government
 16 discretionary sales surtax is held; providing an
 17 effective date.

18
 19 Be It Enacted by the Legislature of the State of Florida:
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21 Section 1. Section 1. Paragraph (d) of subsection (1) of
 22 section 212.055, Florida Statutes, is amended, and subsection
 23 (10) is added to that 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 | (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 38 | SURTAX.—

39 | (d) 1. Except as set forth in subparagraph 2., proceeds
 40 | from the surtax shall be applied to as many or as few of the
 41 | uses enumerated below in whatever combination the county
 42 | commission deems appropriate:

43 | a.1. Deposited by the county in the trust fund and shall
 44 | be used for the purposes of development, construction,
 45 | equipment, maintenance, operation, supportive services,
 46 | including a countywide bus system, on-demand transportation
 47 | services, and related costs of a fixed guideway rapid transit
 48 | system;

49 | b.2. Remitted by the governing body of the county to an
 50 | expressway, transit, or transportation authority created by law

51 to be used, at the discretion of such authority, for the
 52 development, construction, operation, or maintenance of roads or
 53 bridges in the county, for the operation and maintenance of a
 54 bus system, for the operation and maintenance of on-demand
 55 transportation services, for the payment of principal and
 56 interest on existing bonds issued for the construction of such
 57 roads or bridges, and, upon approval by the county commission,
 58 such proceeds may be pledged for bonds issued to refinance
 59 existing bonds or new bonds issued for the construction of such
 60 roads or bridges; and

61 ~~3. Used by the county for the development, construction,~~
 62 ~~operation, and maintenance of roads and bridges in the county;~~
 63 ~~for the expansion, operation, and maintenance of bus and fixed~~
 64 ~~guideway systems; for the expansion, operation, and maintenance~~
 65 ~~of on-demand transportation services; and for the payment of~~
 66 ~~principal and interest on bonds issued for the construction of~~
 67 ~~fixed guideway rapid transit systems, bus systems, roads, or~~
 68 ~~bridges; and such proceeds may be pledged by the governing body~~
 69 ~~of the county for bonds issued to refinance existing bonds or~~
 70 ~~new bonds issued for the construction of such fixed guideway~~
 71 ~~rapid transit systems, bus systems, roads, or bridges and no~~
 72 ~~more than 25 percent used for nontransit uses; and~~

73 c.4. Used by the county for the planning, development,
 74 construction, operation, and maintenance of roads and bridges in
 75 the county; for the planning, development, expansion, operation,

76 and maintenance of bus and fixed guideway systems; for the
 77 planning, development, construction, expansion, operation, and
 78 maintenance of on-demand transportation services; and for the
 79 payment of principal and interest on bonds issued for the
 80 construction of fixed guideway rapid transit systems, bus
 81 systems, roads, or bridges; and such proceeds may be pledged by
 82 the governing body of the county for bonds issued to refinance
 83 existing bonds or new bonds issued for the construction of such
 84 fixed guideway rapid transit systems, bus systems, roads, or
 85 bridges and no more than 25 percent used for nontransit uses.
 86 Pursuant to an interlocal agreement entered into pursuant to
 87 chapter 163, the governing body of the county may distribute
 88 proceeds from the tax to a municipality, or an expressway or
 89 transportation authority created by law to be expended for the
 90 purpose authorized by this paragraph. Any county that has
 91 entered into interlocal agreements for distribution of proceeds
 92 to one or more municipalities in the county shall revise such
 93 interlocal agreements no less than every 5 years in order to
 94 include any municipalities that have been created since the
 95 prior interlocal agreements were executed.

96 2.a. Beginning July 1, 2019, and to the extent not
 97 prohibited by contracts or bond covenants in effect on July 1,
 98 2019, each county as defined in s. 125.011(1) shall use proceeds
 99 of the surtax only for the following purposes:

100 (I) The planning, design, engineering, or construction of

101 fixed guideway rapid transit systems.

102 (II) The acquisition of rights-of-way for fixed guideway
103 rapid transit systems or for the development of dedicated
104 facilities for autonomous vehicles as defined in s. 316.003,
105 provided that the owner of the right-of-way is a willing seller.

106 (III) The payment of principal and interest on bonds
107 previously issued related to fixed guideway rapid transit
108 systems or bus systems.

109 (IV) As security by the governing body of the county to
110 refinance existing bonds or to issue new bonds for the planning,
111 design, engineering, or construction of fixed guideway rapid
112 transit systems or bus systems.

113 b. For municipalities in a county as defined in s.
114 125.011(1), surtax proceeds may be used by the municipality for
115 the planning, development, construction, operation, and
116 maintenance of roads and bridges in the municipality; and for
117 the payment of principal and interest on bonds issued for the
118 construction of roads or bridges; and such proceeds may be
119 pledged by the governing body of the municipality for bonds
120 issued to refinance existing bonds or new bonds issued for the
121 construction of such roads or bridges. Additionally, each such
122 municipality may use surtax proceeds for transit systems within
123 the municipality.

124
125 Proceeds from the surtax may not be used for salaries or other

126 personnel expenses of a county or municipal transportation
127 department.

128 (10) Before adopting an ordinance or a resolution
129 authorizing a referendum to adopt or amend a local government
130 discretionary sales surtax under this section, a county or
131 school district shall complete a performance audit, as defined
132 in s. 11.45, of the county or school district and make such
133 audit available on its official website for a period of 30 days.
134 The performance audit shall be available on the website for a
135 period of two years from the date it was posted.

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