

PCB GEAC 07-01

CORRECTED COPY

YEAR

1 A bill to be entitled
 2 An act relating to ad valorem tax millage; creating s.
 3 200.192, F.S.; providing ad valorem tax millage
 4 limitations; providing for exceeding the limitations under
 5 certain circumstances; prohibiting certain counties or
 6 municipalities from participating in certain local
 7 government half-cent sales tax distributions under certain
 8 circumstances; requiring forms of property appraisers to
 9 contain certain millage calculation instructions;
 10 providing for nonapplication to the millage of certain ad
 11 valorem tax levies; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

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 15 Section 1. Section 200.192, Florida Statutes, is created to
 16 read:

17 200.192 Millage limitation; exception; form; application.--

18 (1) Ad valorem taxes may not be levied in excess of a
 19 millage rate equal to the rolled-back rate as defined in s.
 20 200.065, adjusted by the percentage change in the Consumer Price
 21 Index for all urban consumers, U.S. City Average, all items
 22 1967=100, or successor reports for the 12-month period through
 23 June prior to the beginning of the fiscal year as initially
 24 reported by the United States Department of Labor, Bureau of
 25 Labor Statistics.

26 (2) (a) For the fiscal year beginning October 1, 2007, ad
 27 valorem taxes may not be levied in excess of the maximum millage
 28 rate that would have resulted from application of subsection (1)
 29 if subsection (1) had been in effect beginning January 1, 2001,

30 and had been applied each year up to and including the fiscal
 31 year beginning October 1, 2006.

32 (b) A taxing authority created after January 1, 2001, may
 33 not levy ad valorem taxes in excess of the maximum millage rate
 34 that would have resulted from application of subsection (1) if
 35 subsection (1) had been in effect in the second full fiscal year
 36 of the authority's existence and had been applied up to and
 37 including the fiscal year beginning October 1, 2006.

38 (3) Ad valorem taxes may be levied in excess of the
 39 limitations provided in this section upon approval by the
 40 affirmative vote of the greater of at least a majority plus one
 41 or two-thirds of the full membership of the governing body
 42 adopting the millage rate.

43 (4) A county or municipality that levies a millage rate in
 44 excess of the maximum millage provided in this section without
 45 complying with subsection (3) may not participate in the local
 46 government half-cent sales tax distributions provided for in ss.
 47 218.60-218.66 during the fiscal year immediately following the
 48 adoption of the excess millage rate.

49 (5) The form provided to taxing authorities by the property
 50 appraiser pursuant to s. 200.065(1) must include instructions to
 51 each taxing authority describing the proper method of computing
 52 the maximum millage described in subsections (1) and (2).

53 (6) This section does not apply to ad valorem taxes levied
 54 by school districts, for the payment of bonds, or for periods not
 55 longer than 2 years when authorized by a vote of the electors.

56 Section 2. This act shall take effect July 1, 2007.