

# Finance & Tax Council

Friday, April 9, 2010 11:45 AM 404 HOB

**Action Packet** 

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

**Summary:** 

# Finance & Tax Council

Friday April 09, 2010 11:45 am

CS/HB 159 Favorable With Council Substitute	Yeas: 12 Nays: 0
CS/HB 163 Favorable With Council Substitute	Yeas: 12 Nays: 0
HB 579 Favorable	Yeas: 12 Nays: 0
HB 843 Favorable With Council Substitute	Yeas: 12 Nays: 0
HB 1065 Favorable	Yeas: 12 Nays: 0
CS/HB 1095 Favorable With Council Substitute	Yeas: 12 Nays: 0
HB 1279 Favorable	Yeas: 12 Nays: 0
HB 1295 Favorable	Yeas: 12 Nays: 0
CS/HB 1389 Favorable With Council Substitute	Yeas: 12 Nays: 0
HB 7179 Favorable With Council Substitute	Yeas: 12 Nays: 0
PCB FTC 10-08 Favorable With Amendments (1)	Yeas: 11 Nays: 0
PCB FTC 10-10 Favorable	Yeas: 11 Nays: 0
PCS for HB 1387	Yeas: 11 Nays: 0

Print Date: 4/9/2010 2:40 pm

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

### Attendance:

	Present	Absent	Excused
Ellyn Setnor Bogdanoff (Chair)	X		
Joseph Abruzzo	X		
Gary Aubuchon	X		
Mackenson Bernard			Х
Chris Dorworth	×		
Keith Fitzgerald	X		_
Erik Fresen	X		_
Doug Holder	X		
Kurt Kelly	X		
H. Mariene O'Toole	×		
Ron Schultz	X		
William Snyder	X		
Perry Thurston			Х
John Tobia	X		
James Waldman	×		
Michael Weinstein	X		
Totals:	14	0	2

# Finance & Tax Council

4/9/2010 11:45:00AM

Location: 404 HOB

CS/HB 159 : Guaranty Associations

X Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee	Absentee
				Yea	Nay _
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			X		
Chris Dorworth			Х		
Keith Fitzgerald	X				
Erik Fresen	Х				
Doug Holder	X				
Kurt Kelly	X				
H. Mariene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			Х		
John Tobia			Х		
James Waldman	Х				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0	)		

COUNCIL/COMMITTEE	ACTION
ADOPTED	(Y/N)
ADOPTED AS AMENDED	(Y/N)
ADOPTED W/O OBJECTION	(Y/N) (Y/N)
FAILED TO ADOPT	(Y/N)
WITHDRAWN	(Y/N)
OTHER	·

Remove line 126 and insert:

Council/Committee hearing bill: Finance & Tax Council Representative(s) Snyder offered the following:

# Amendment

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of the same kind or line as were considered by the office

# COUNCIL/COMMITTEE ACTION ADOPTED \_\_\_ (Y/N) ADOPTED AS AMENDED \_\_\_ (Y/N) ADOPTED W/O OBJECTION \_\_\_ (Y/N) FAILED TO ADOPT \_\_\_ (Y/N) WITHDRAWN \_\_\_ (Y/N) OTHER

Council/Committee hearing bill: Finance & Tax Council Representative(s) Snyder offered the following:

# Amendment

Remove lines 230-259 and insert:

recoupment factor shall apply to all policies of the same kind or line as were considered by the office in determining the assessment liability of the insurer or insurer group issued or renewed during a 12-month period. If the insurer or insurer group does not collect the full amount of the assessment during one 12-month period, the insurer or insurer group may apply recalculated recoupment factors to policies issued or renewed during one or more succeeding 12-month periods. If, at the end of a 12-month period, the insurer or insurer group has collected from the combined kinds or lines of policies subject to assessment more than the total amount of the assessment paid by the insurer or insurer group, the excess amount shall be disbursed as follows:

1. If the excess amount does not exceed 15 percent of the

- total assessment paid by the insurer or insurer group, the excess amount shall be remitted to the association within 60 days after the end of the 12-month period in which the excess recoupment charges were collected.
- 2. If the excess amount exceeds 15 percent of the total assessment paid by the insurer or insurer group, the excess amount shall be returned to the insurer's or insurer group's current policyholders by refunds or premium credits. The association shall use any remitted excess recoupment amounts to reduce future assessments.
- (g) Amounts recouped pursuant to this subsection for assessments levied under paragraph (a) due to insolvencies on or after July 1, 2010, are considered premium solely for premium tax purposes and are not subject to fees or commissions.

  However, insurers shall treat the failure of an insured to pay a recoupment charge as a failure to pay the premium.

# COUNCIL/COMMITTEE ACTION ADOPTED \_\_\_\_\_ (Y/N) ADOPTED AS AMENDED \_\_\_\_\_ (Y/N) ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N) FAILED TO ADOPT \_\_\_\_\_ (Y/N) WITHDRAWN \_\_\_\_\_ (Y/N) OTHER

Council/Committee hearing bill: Finance and Tax Representative(s) Snyder offered the following:

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# Amendment

Remove lines 443-446 and insert:

sell or solicit insurance. This section shall also not prohibit the furnishing of written information that is in a form prepared by the association, which summarizes the claim, cash value, and annuity cash value limits of the association, upon request of the policyholder or applicant for insurance.

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# **Finance & Tax Council**

4/9/2010 11:45:00AM

Location: 404 HOB

**CS/HB 163: Prepaid Wireless Telecommunications Service** 

X Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee	Absentee
				Yea	Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			X		
Chris Dorworth			X		
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	Х				
Perry Thurston			х		
John Tobia			Х		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: (	0		

# COUNCIL/COMMITTEE ACTION ADOPTED \_\_\_\_\_(Y/N) ADOPTED AS AMENDED \_\_\_\_\_(Y/N) ADOPTED W/O OBJECTION \_\_\_\_\_(Y/N) FAILED TO ADOPT \_\_\_\_\_\_(Y/N) WITHDRAWN \_\_\_\_\_\_(Y/N) OTHER

Council/Committee hearing bill: Finance & Tax Council Representative(s) Gibbons offered the following:

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# Amendment (with title amendment)

Between lines 91 and 92, insert:

Section 2. Paragraph (c) of subsection (2) of section 365.173, Florida Statutes, is amended to read:

365.173 Emergency Communications Number E911 System Fund.—

- (2) As determined by the board pursuant to s. 365.172(8)(h), and subject to any modifications approved by the board pursuant to s. 365.172(6)(a)3. or (8)(i), the moneys in the fund shall be distributed and used only as follows:
- (c) Any county that receives funds under paragraphs (a) and (b) shall establish a fund to be used exclusively for the receipt and expenditure of the revenues collected under paragraphs (a) and (b). All fees placed in the fund and any interest accrued shall be used solely for costs described in subparagraphs (a) 1. and 2. The money collected and interest earned in this fund shall be appropriated for these purposes by

Bill No. CS/HB 163 Amendment No. 1 20 the county commissioners and incorporated into the annual county 21 budget. The fund shall be included within the financial audit 22 performed in accordance with s. 218.39. A county may carry 23 forward up to 30 <del>20</del> percent of the total funds disbursed to the 24 county by the board during a calendar year for expenditures for 25 capital outlay, capital improvements, or equipment replacement, 26 if such expenditures are made for the purposes specified in 27 subparagraphs (a)1. and 2.; however, the 30 percent 20-percent 28 limitation does not apply to funds disbursed to a county under 29 s. 365.172(6)(a)3., and a county may carry forward any 30 percentage of the funds, except that any grant provided shall 31 continue to be subject to any condition imposed by the board. In 32 order to prevent an excess recovery of costs incurred in 33 providing E911 service, a county that receives funds greater 34 than the permissible E911 costs described in s. 365.172(9), 35 including the 30 <del>20</del> percent carryforward allowance, must return 36 the excess funds to the E911 board to be allocated under s. 37 365.172(6)(a). 38 39 The Legislature recognizes that the fee authorized under s. 40 365.172 may not necessarily provide the total funding required for establishing or providing the E911 service. It is the intent 41

of the Legislature that all revenue from the fee be used as specified in this subsection.

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TITLE AMENDMENT

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Remove line 7 and insert:

after a certain date; amending s. 365.173, F.S.; revising the

percentage of total funds that a county may carry forward to pay

certain costs associated with the county's E911 or 911 system,

to contract for E911 services, and to reimburse wireless

telephone service providers for costs incurred to provide such

services; providing an effective date.

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

HB 579 : Admissions Tax

X Favorable

	Yea	Nay	No Vote	Absentee	Absentee
				Yea	Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			X		
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia			Х		,
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0			

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

**HB 843**: Rural Enterprise Zones

X Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee	Absentee
		· · · · · · · · · · · · · · · · · · ·		Yea	Nay
Joseph Abruzzo	Х				
Gary Aubuchon	Х				
Mackenson Bernard			X		
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			Х		
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	Х				
William Snyder	X				
Perry Thurston			X		
John Tobia			Х		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	Х				
	Total Yeas: 12	Total Nays: 0			

# **Appearances:**

Enterprise Zones
Jim Poole - Proponent
Columbia County IOA/NFEDP
164 NW Madison St., Suite 103
Lake City FL 32055

Phone: (386) 758-1033

Enterprise Zones
Dennis Cason - Proponent
Suwannee County
816 S. Ohio Ave.
Live Oak FL 32064
Phone: (386) 362-3071

Enterprise Zones Lynn Hamilton - Proponent Workforce Region 7 205 SW Dusty Glen Lake City FL 32024

COUNCIL/COMMITTE	ACTION	<u>1</u>
ADOPTED (Y/	1)	
ADOPTED AS AMENDED	_/	<b>(</b> Y/N)
ADOPTED W/O OBJECTION	<u>v</u> (	(Y/N)
FAILED TO ADOPT	(	(Y/N)
WITHDRAWN (Y/	1)	
OTHER		

Council/Committee hearing bill: Finance & Tax Council Representative Boyd offered the following:

## Amendment (with title amendment)

Remove lines 13-28 and insert:

Section 1. Notwithstanding s. 290.0065(1), Florida

Statutes, the Office of Tourism, Trade, and Economic

Development, upon request of the host county, shall designate as a rural enterprise zone any catalyst site as defined in s.

288.0656(2)(b), Florida Statutes, that was approved prior to

January 1, 2010, and that is not located in an existing rural enterprise zone. The request from the host county must include the legal description of the catalyst site and the name and contact information for the county development authority responsible for managing the catalyst site. The designation shall provide businesses locating within the catalyst site the same eligibility for economic incentives and other benefits of a rural enterprise zone designated under s. 290.0065, Florida

Statutes. The reporting criteria for a catalyst site designated

	Amendment No. 1
20	as a rural enterprise zone under this section are the same as
21	for other rural enterprise zones. Host county development
22	authorities may enter into memoranda of agreement, as necessary,
23	to coordinate their efforts to implement this section.
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27	TITLE AMENDMENT
28	Remove line 8 and insert:
29	as a rural enterprise zone; authorizing host county development

authorities to enter into memoranda of agreement for certain

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purposes;

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

HB 1065 : Biodiesel Fuel

X Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard		<del></del>	Х		
Chris Dorworth			х		
Keith Fitzgerald	X		• • • • • • • • • • • • • • • • • • • •		
Erik Fresen	Х				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia			X		
James Waldman	X				
Michael Weinstein	X				-
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0	)		

# **Appearances:**

Biodiesel fuel Erich Christian - Proponent Self 5716 NW 62 Court Gainesville FL 32653 Phone: (352) 378-1033

# Finance & Tax Council

4/9/2010 11:45:00AM

Location: 404 HOB

CS/HB 1095 : Special Districts

Print Date: 4/9/2010 2:40 pm

X Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee	Absentee
Joseph Abruzzo	X			Yea	Nay
Gary Aubuchon	X				
Mackenson Bernard			X		
Chris Dorworth	······································		Х		<u> </u>
Keith Fitzgerald	Х				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X	· · · · · · · · · · · · · · · · · · ·			
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	Х				
Perry Thurston			Х		
John Tobia			Х		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: (	)		

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# COUNCIL/COMMITTEE ACTION

ADOPTED	(Y/N)
ADOPTED AS AMENDED	(Y/N)
ADOPTED W/O OBJECTION	Z (Y/N)
FAILED TO ADOPT	(Y/N)
WITHDRAWN	(Y/N)
OTHER	

Council/Committee hearing bill: Policy Council Representative(s) Pafford offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

Section 1. Section 189.4042, Florida Statutes, is amended to read:

189.4042 Merger and dissolution procedures.-

- (1)(a) The merger or dissolution of dependent special districts may be effectuated by an ordinance of the general-purpose local governmental entity wherein the geographical area of the district or districts is located. However, a county may not dissolve a special district that is dependent to a municipality or vice versa, or a dependent district created by special act.
- (b) A copy of any ordinance and of any changes to a charter affecting the status or boundaries of one or more special districts shall be filed with the Special District Information Program within 30 days of such activity.

- (2) (a) Dependent District Merger/dissolution. Unless otherwise provided by general law, the merger or dissolution of an independent special district or a dependent special district created and operating pursuant to a special act may only be effectuated by the Legislature unless otherwise provided by general law.
- (b) Involuntary Dissolution of Independent District
  Created by the Legislature. If a local general-purpose
  government seeks to dissolve an active independent special
  district created and operating pursuant to a special act whose
  board objects by resolution to the dissolution, the dissolution
  of the active independent special district is not effective
  until a special act of the Legislature is approved by a majority
  of the resident electors of the district or landowners voting
  in the same manner that the independent special district's
  governing board is elected. This subsection shall also apply if
  an independent special district's governing board elects to
  dissolve the district by less than a supermajority vote of the
  board.
- (c) Involuntary Merger of Independent District Created by the Legislature. If a local general-purpose government seeks to merge an active independent special district created and operating pursuant to a special act whose board objects by resolution to the merger with the local general-purpose government, a separate local general-purpose government or an independent special district or districts ("impacted local government"), the merger of the active independent special district is not effective until a plan of merger that addresses

transition issues such as the effective date of the merger, governance, administration, powers, pensions and assumption of all assets and liabilities is approved by the impacted political subdivision, special district and the Legislature, and the special act of the Legislature is approved at separate referendums of the political subdivision and district by a majority of the resident electors or landowners voting in the same manner that the independent special district's governing board is elected.

- (d) Voluntary Merger of Independent Districts Created by the Legislature. Two independent special districts with similar functions and elected governing boards may elect to merge into one independent special, hereinafter called the "merged district" pursuant to the following procedure:
- 1. The governing body of each district must adopt a resolution providing for a plan of merger that addresses transition issues such as the effective date of the merger, administration, the assumption of all assets and liabilities by the merged district and the referendum question to be presented for approval. The resolutions must be adopted at least three months prior to any general election or special election on the subject. Upon notification to the Supervisor of Elections of the applicable county by the districts of their adoption of the resolutions, the Supervisor of Elections shall schedule a referendum. The referendum shall be held pursuant to the Florida Election Code and may be held pursuant to sections 101.6101-101.6107. All costs of the referendum shall be borne by the districts participating in the referendum. Upon the receipt of

approval at separate referendums of each district by a majority of the resident electors or landowners voting in the same manner that the independent special district's governing board is elected, the two districts shall merge upon the effective date provided for in the adopted merger plan and all assets and liabilities of the districts shall transfer to the merged district upon such effective date. Each district shall be considered a subunit of the merged independent special district.

- 2. Until such time as a unified charter is approved by the Legislature, the merged district shall be limited in its powers and financing capabilities within each subunit to those powers that existed within the boundaries of each subunit that were previously granted to the associated special district by its special acts prior to the merger. The districts may not, solely by reason of the merger, increase its powers or financing capability. The intent is to preserve and transfer all authority to the merged district within each subunit that were previously granted by the Legislature and, if applicable, approved at referendum.
- 3. Until such time as a unified charter is approved by the Legislature, the merged district shall only exercise the legislative authority to levy and collect revenues within the boundaries of each subunit that were previously granted to the associated special district by its special acts, including the ability to levy non-ad valorem assessments, ad valorem millage, impact fees and charges. The intent is to preserve and transfer all authority to the merged district to levy ad valorem taxes upon the property within each subunit up to the millage rate,

and non-ad valorem assessments, if applicable, that were previously approved by referendum. The districts may not, solely by reason of the merger, increase ad valorem taxes on property within the original limits of a district beyond the maximum ad valorem rate approved by the electors of that district. For purposes of Article VII, section 2 of the State Constitution, each subunit may be considered a separate taxing unit. The merged district may only levy an ad valorem millage rate within a subunit, if applicable, up to the millage rate that was previously approved by the electors of the associated special district unless an increase in the millage rate is approved pursuant to state law. The merged district may not, solely by reason of the merger, charge non-ad valorem assessments, impact fees or other new fees within a subunit that were not otherwise previously authorized to be charged.

4. From the effective date of the merger and until the next general election, the merged district's governing board shall be comprised of the members of the districts' governing boards, with such members serving until the governing board members that are elected at the next general election take office. Beginning with the next general election following the effective date of the merger, the merged district's governing board shall be comprised of five members, with the office of each member of the board being designated as a seat on the board distinguished from each of the other seats by a numeral: 1, 2, 3, 4, or 5. The governing board members initially elected in the general elections following the effective date of the merger shall serve unequal terms of two and four years in order to

- create staggered membership of the governing board, with seats 1, 3 and 5 being designated for 4-year terms and seats 2 and 4 being designated for 2-year terms. Thereafter, all terms shall be for four years.
- 5. Within 30 days of the effective date of the merger, the merged district's governing board shall meet for an organizational meeting and shall determine the name of the merged district, which shall then be sent to the Florida

  Department of State and the Department of Community Affairs.
- 6. The effective date of the merger shall be as provided for in the merger plan and is not contingent upon future act of the Legislature. However, as soon as practicable, the merged district shall submit, at its own expense, to the Legislature a unified charter for the merged district for approval. The unified charter shall make the powers of the district consistent within the merged district and shall also repeal the special acts of the two districts that merged.
- (e) Costs of Involuntary Merger/Dissolution. The political subdivision or subdivisions proposing the involuntary dissolution or merger of an active independent special district shall be responsible for payment of any expenses associated with the referendum required under (b)1. or (b)2. above.
- (f) Inactive Districts. Independent and dependent special districts that meet any criteria to be declared inactive pursuant to section 189.4044, or that have already been declared inactive pursuant to section 189.4044, may be dissolved or merged by special act without a referendum.

- General-Purpose Government. If an inactive independent special district was created by a county or municipality through a referendum, the county or municipality that created the district may dissolve the district after publishing notice as described in s. 189.4044. If an independent special district was created by a county or municipality by referendum or any other procedure, the county or municipality that created the district may merge or dissolve the district pursuant to a referendum and any other the same procedure by which the independent district was created. If the However, for any independent special district that has ad valorem taxation powers, the same procedure by which the required to grant such independent district was granted ad valorem taxation powers shall also be followed required to dissolve or merge the district.
- (h) This subsection preempts any special act to the contrary unless a specific dissolution date of the independent district is provided in the special act.
- (3) The government formed by merger of an existing independent special district or districts with another government shall assume all indebtedness of, and receive title to all property owned by, the preexisting independent special district or districts.
- (4) Financial allocations of the assets and indebtedness of a dissolved independent special district shall be pursuant to s. 189.4045.
- (5) The provisions of this section shall not apply to community development districts implemented pursuant to chapter

190 or to water management districts created and operated pursuant to chapter 373.

Section 2. Subsection (4) of section 189.4044, Florida Statutes, is amended to read:

189.4044 Special procedures for inactive districts.-

(4) The entity that created a special district declared inactive under this section must dissolve the special district by repealing its enabling laws or by other appropriate means. Notwithstanding this subsection or any other section of law, if the governing body of a special district unanimously adopts a resolution declaring the district inactive pursuant to subsection (1)(b) and (c), and no administrative appeals were timely filed, the special district may be dissolved without a referendum. The special district shall be responsible for payment of any expenses associated with its dissolution.

Section 3. <u>Subsection (3) of section 191.014, Florida</u>
Statutes, is repealed.

Section 4. This act shall take effect July 1, 2010.

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# TITLE AMENDMENT

Remove the entire title and insert:

A bill to be entitled

An act relating to special districts; amending s.

189.4042, F.S.; revising provisions relating to merger and dissolution procedures for special districts; requiring

certain merger and dissolution procedures to include

referenda; providing that such provisions preempt prior special acts; providing procedures for the merger of certain independent special districts; providing for a local government to assume the indebtedness of, and receive the title to property owned by, a special district under certain circumstances; providing charter requirements for the assumption of such indebtedness and transfer of such title to property; amending s. 189.4044, F.S.; clarifying procedures for a special district declared inactive by its governing board; repealing s. 191.014(3), F.S; providing an effective date.

# Finance & Tax Council

4/9/2010 11:45:00AM

Location: 404 HOB

HB 1279 : Assessment of Property for Back Ad Valorem Taxes

X Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X		<u></u>	700	Noy
Gary Aubuchon	X				
Mackenson Bernard			Х		
Chris Dorworth			х		
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	Х				
Perry Thurston			Х		
John Tobia			Х		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0	)		

# **Finance & Tax Council**

4/9/2010 11:45:00AM

Location: 404 HOB

HB 1295 : City of Lauderhill, Broward County

X Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			х		
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X				
Kurt Kelly	X				
H. Mariene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			Х		
John Tobia			Х		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0	}		

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

PCS for HB 1387 : Ad Valorem Tax Assessments

X | Favorable With Amendments (2)

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			х		
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			х		
Doug Holder	X		-		
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			Х		
John Tobia			Х		
James Waldman	X				
Michael Weinstein			X		
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 11	Total Nays: (	)		

# **Appearances:**

Value Adjustment Boards
Jim Overton - Proponent
FL Association of Property Appraisers
231 E. Forsyth, Rm. 270
Jacksonville FL 32202
Phone: (904) 630-2014

# COUNCIL/COMMITTEE ACTION ADOPTED \_\_\_\_\_ (Y/N) ADOPTED AS AMENDED \_\_\_\_\_ (Y/N) ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N) FAILED TO ADOPT \_\_\_\_\_ (Y/N) WITHDRAWN \_\_\_\_\_ (Y/N) OTHER

Council/Committee hearing bill: Finance and Tax Representative(s) Schultz offered the following:

### Amendment

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Remove line 217 and insert:
withdrawn by the petitioner or when the petitioner or agent is acknowledged as correct by the property appraiser

	Committee on
	Date
LORIDA	

Action \_\_\_\_\_

HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY

Amendment No.		y be used ii.	Committee	e, but n	ot on mous		PCS FUR HB	1387
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Representative(s)	//The Commi	ttee on	WALDMA	N				
offered the follow	ing amendm	ent:		-				
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# **Finance & Tax Council**

4/9/2010 11:45:00AM

Location: 404 HOB

CS/HB 1389 : Space and Aerospace Infrastructure

X Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee	Absentee
				Yea	Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			Х		
Chris Dorworth			Х		
Keith Fitzgerald	X				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia			Х		
James Waldman	X				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0	)		

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# COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_(Y/N)
ADOPTED AS AMENDED \_\_\_(Y/N)
ADOPTED W/O OBJECTION \_\_\_(Y/N)
FAILED TO ADOPT \_\_\_(Y/N)
WITHDRAWN \_\_\_(Y/N)
OTHER

Council/Committee hearing bill: Finance & Tax Council Representative Crisafulli offered the following:

# Amendment (with title amendment)

Remove lines 172-225 and insert:

Section 3. Notwithstanding any other provisions of law, funds provided in Specific Appropriation 2649 of chapter 2008-152, Laws of Florida, for Space and Aerospace Infrastructure to make improvements to Launch Complex 36 on the 45th Space Wing property may also be used by Space Florida for improvements to other launch complexes and space transportation facilities in order to attract new space vehicle testing and launch business to the state; to address intermodal requirements and impacts of the launch ranges, spaceports, and other space transportation facilities; to advance aerospace technology to meet the current and future needs of the United States commercial space transportation industry; and to assist in the development of joint-use facilities and technology that support aviation and

	Amendment No. 1
19	aerospace operations, including high-altitude and suborbital
20	flights and range technology development.
21	Section 4. This act shall take effect July 1, 2010.
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24	TITLE AMENDMENT
25	Remove lines 11-26 and insert:
26	conclusion of the space shuttle program; revising
27	authorized uses of specified Space Florida appropriations;
28	providing an effective date.

# Finance & Tax Council

4/9/2010 11:45:00AM

Location: 404 HOB

HB 7179: Qualifying Improvements to Real Property

X Favorable With Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			Х		
Chris Dorworth			Х		
Keith Fitzgerald	Х				
Erik Fresen	X				
Doug Holder	X				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			X		
John Tobia			X		
James Waldman	Х				
Michael Weinstein	X				
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 12	Total Nays: 0	ı		

# **Appearances:**

PACE bill
Trey Price (Lobbyist) - Opponent
Florida Realtors
200 S. Monroe
Tallahassse FL 32301
Phone: (850) 224-1400

Print Date: 4/9/2010 2:40 pm

OTHER

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# COUNCIL/COMMITTEE ACTION ADOPTED (Y/N) ADOPTED AS AMENDED (Y/N) ADOPTED W/O OBJECTION (Y/N) FAILED TO ADOPT (Y/N) WITHDRAWN (Y/N)

Council/Committee hearing bill: Finance and Tax Representative(s) Precourt offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert: Section 1. Section 163.08, Florida Statutes, is created to read:

163.08 Supplemental authority for improvements to real property.—

(1) (a) In chapter 2008-227, Laws of Florida, the

Legislature amended the energy goal of the state comprehensive

plan to provide, in part, that the state shall reduce its energy

requirements through enhanced conservation and efficiency

measures in all end-use sectors and shall reduce atmospheric

carbon dioxide by promoting an increased use of renewable energy

resources. That act also declared it the public policy of the

state to play a leading role in developing and instituting

energy management programs that promote energy conservation,

energy security, and reduction of greenhouse gases. In addition

to establishing policies to promote the use of renewable energy, the Legislature provided for a schedule of increases in energy performance of buildings subject to the Florida Energy Efficiency Code for Building Construction. In chapter 2008-191, Laws of Florida, the Legislature adopted new energy conservation and greenhouse gas reduction comprehensive planning requirements for local governments. In the 2008 general election, the voters of this state approved a constitutional amendment authorizing the Legislature, by general law, to prohibit consideration of any change or improvement made for the purpose of improving a property's resistance to wind damage or the installation of a renewable energy source device in the determination of the assessed value of residential real property.

improved properties not using energy conservation strategies contribute to the burden affecting all improved property resulting from fossil fuel energy production. Improved property that has been retrofitted with energy-related qualifying improvements receives the special benefit of alleviating the property's burden from energy consumption. All improved properties not protected from wind damage by wind resistance qualifying improvements contribute to the burden affecting all improved property resulting from potential wind damage. Improved property that has been retrofitted with wind resistance qualifying improvements receives the special benefit of reducing the property's burden from potential wind damage. Further, the installation and operation of qualifying improvements not only benefit the affected properties for which the improvements are

made, but also assist in fulfilling the goals of the state's energy and hurricane mitigation policies. To make qualifying improvements more affordable and assist property owners who wish to undertake such improvements, there is a compelling state interest in enabling property owners, on a voluntary basis, to finance such improvements with local government assistance.

- (c) The Legislature determines that the actions authorized under this section, including, but not limited to, the financing of qualifying improvements through the execution of financing agreements and the related imposition of voluntary assessments are reasonable and necessary to serve and achieve a compelling state interest and are necessary for the prosperity and welfare of the state and its property owners and inhabitants.
  - (2) As used in this section, the term:
  - (a) "Local government" means a county or municipality.
  - (b) "Qualifying improvement" includes any:
- 1. "Energy conservation and efficiency improvement," which means a measure to reduce consumption, through conservation or more efficient use, of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; building modifications to increase the use of daylight; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; and installation of efficient lighting equipment.

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- 2. "Renewable energy improvement," which means the installation of any system whose electrical, mechanical, or thermal energy is produced from a method that uses one or more of the following fuels or energy sources: hydrogen, solar energy, geothermal energy, bioenergy, and wind energy.
- 3. "Wind resistance improvement," which includes, but is not limited to:
  - a. Improving the strength of the roof deck attachment;
- b. Creating a secondary water barrier to prevent water intrusion;
  - c. Installing wind-resistant shingles;
  - d. Installing gable-end bracing;
  - e. Reinforcing roof-to-wall connections;
  - f. Installing storm shutters; or
  - g. Installing opening protections.
- (3) A local government may levy non-ad valorem assessments to fund qualifying improvements.
- (4) Subject to local government ordinance or resolution, a property owner may apply to the local government for funding to finance a qualifying improvement and enter into a financing agreement with the local government. Costs incurred by the local government for such purpose may be collected as a non-ad valorem assessment. A non-ad valorem assessment shall be collected pursuant to s. 197.3632. However, the notice and adoption requirements of s. 197.3632(4) do not apply if this section is used and complied with, and the initial resolution, publication of notice, and mailed notices to the property appraiser, tax collector, and Department of Revenue required by s.

- 197.3632(3)(a) may be provided on or before August 15 in conjunction with any non-ad valorem assessment authorized by this section, if the property appraiser, tax collector, and local government agree.
- (5) Pursuant to this chapter or as otherwise provided by law or pursuant to a local government's home rule power, a local government may partner with one or more local governments for the purpose of providing and financing qualifying improvements.
- (6) A qualifying improvement program may be administered by a for-profit entity or a not-for-profit organization on behalf of and at the discretion of the local government.
- (7) A local government may incur debt for the purpose of providing such improvements, payable from revenues received from the improved property, or any other available revenue source authorized by law.
- agreement only with the record owner of the affected property.

  Any financing agreement entered into pursuant to this act or a summary memorandum thereof shall be recorded in the public records of the county within which the property is located by the sponsoring unit of local government within 5 days of execution of the agreement. The recorded agreement shall provide constructive notice that the assessment to be levied on the property constitutes a lien of equal dignity to county taxes and assessments from the date of recordation.
- (9) Before entering into a financing agreement, the local government shall reasonably determine that all property taxes and any other assessments levied on the same bill as property

- taxes are paid and have not been delinquent for the preceding 3 years or the property owner's period of ownership, whichever is less; that there are no involuntary liens, including, but not limited to, construction liens on the property; that no notices of default or other evidence of property-based debt delinquency have been recorded during the preceding 3 years or the property owner's period of ownership, whichever is less; and that the property owner is current on all mortgage debt on the property.
- (10) A qualifying improvement shall be affixed to a building or facility that is part of the property and shall constitute an improvement to the building or facility or a fixture thereto. An agreement between a local government and a qualifying property owner may not cover wind-resistance improvements in buildings or facilities under new construction or construction for which a certificate of occupancy or similar evidence of substantial completion of new construction or improvement has not been issued.
- (11) Any work requiring a license under any applicable law to make a qualifying improvement shall be performed by a contractor properly certified or registered pursuant to part I or part II of chapter 489.
- (12) (a) Without the consent of the holders or loan servicers of any mortgage encumbering or otherwise secured by the property, the total amount of any non-ad valorem assessment for a property under this section may not exceed 20 percent of the just value of the property as determined by the county property appraiser.

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- (b) Notwithstanding paragraph (a), a non-ad valorem assessment for a qualifying improvement defined in subparagraph (2)(b)1. or subparagraph (2)(b)2. that is supported by an energy audit is not subject to the limits in this subsection if the audit demonstrates that the annual energy savings from the qualified improvement equals or exceeds the annual repayment amount of the non-ad valorem assessment.
- (13) At least 30 days before entering into a financing agreement, the property owner shall provide to the holders or loan servicers of any existing mortgages encumbering or otherwise secured by the property a notice of the owner's intent to enter into a financing agreement together with the maximum principal amount to be financed and the maximum annual assessment necessary to repay that amount. A verified copy or other proof of such notice shall be provided to the local government. A provision in any agreement between a mortgagee or other lienholder and a property owner, or otherwise now or hereafter binding upon a property owner, which allows for acceleration of payment of the mortgage, note, or lien or other unilateral modification solely as a result of entering into a financing agreement as provided for in this section is not enforceable. This subsection does not limit the authority of the holder or loan servicer to increase the required monthly escrow by an amount necessary to annually pay the qualifying improvement assessment.
- (14) Each contract for the initial sale of a parcel of real property for which a non-ad valorem assessment has been imposed under the authority of this section within the local

government shall include, immediately prior to the space
reserved in the contract for the signature of the purchaser, the
following disclosure statement in boldfaced and conspicuous type
which is larger than the type in the remaining text of the
contract: "THE (Name of Local Government) HAS IMPOSED A NON-AD
VALOREM ASSESSMENT ON THIS PROPERTY. THIS ASSESSMENT IS IN
ADDITION TO OTHER LOCAL GOVERNMENTAL ASSESSMENTS AND ALL OTHER
ASSESSMENTS PROVIDED FOR BY LAW."

- (15) A provision in any agreement between a local government and a public or private power or energy provider or other utility provider is not enforceable to limit or prohibit any local government from exercising its authority under this section.
- (16) This section is additional and supplemental to county and municipal home rule authority and not in derogation of such authority or a limitation upon such authority.

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

#### TITLE AMENDMENT

Remove the entire title and insert:

An act relating to qualifying improvements to real property; creating s. 163.08, F.S.; providing legislative purposes and findings and intent; providing definitions; authorizing a local government to levy non-ad valorem

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assessments to fund certain improvements; authorizing a property owner to apply for funding and enter into a financing agreement with a local government to finance certain improvements; authorizing a local government to collect moneys for such purposes through non-ad valorem assessments; providing collection requirements; authorizing local governments to partner with other local governments to provide and finance certain improvements; authorizing a qualifying improvement program to be administered by a for-profit entity or not-for-profit organization under certain circumstances; authorizing a local government to incur debt payable from revenues received from the improved property; providing a financing restriction for local governments; requiring a financial agreement to be recorded in a county's public records within 5 days of execution of the agreement; specifying responsibilities for local governments before entering into financing agreements; requiring qualifying improvements to be affixed to a building or facility on the property and be performed by a properly certified or registered contractor; excluding certain projects from financing agreement coverage; limiting the amount of the non-ad valorem assessment to 20 percent of the just value of the property; providing exceptions; specifying information provision requirements for property owners before entering into financing agreements; prohibiting acceleration of a mortgage under certain circumstances; providing assessment disclosure requirements; specifying

# COUNCIL/COMMITTEE AMENDMENT Bill No. HB 7179 (2010)

## Amendment No.

242	unenforceability of certain agreement provisions;
243	providing construction preserving a local government's
244	home rule authority; providing an effective date.
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# **COUNCIL MEETING REPORT**

# Finance & Tax Council 4/9/2010 11:45:00AM

Location: 404 HOB

PCB FTC 10-08 : Property Tax

X Favorable With Amendments (1)

	Yea	Nay	No Vote	Absentee	Absentee
				Yea	Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			Х		
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			Х		
Doug Holder	Х				
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			x		
John Tobia			Х		
James Waldman	X				
Michael Weinstein			Х		
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 11	Total Nays: 0	)		

PCB Name: PCB FTC 10-08 (2010)

Amendment No. 1

### COUNCIL/COMMITTEE ACTION

ADOPTED (Y/N) ADOPTED AS AMENDED ADOPTED W/O OBJECTION (Y/N) FAILED TO ADOPT (Y/N) WITHDRAWN (Y/N)

OTHER

Council/Committee hearing PCB: Finance and Tax



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#### Amendment

Remove lines 111-117 and insert:

(2) The Department of Revenue shall provide a form by which a property owner may provide notice to all property appraisers of a change of ownership or control. The form must allow the property owner to list all property that it owns or controls in this state for which a change of ownership or control as defined in s. 193.1554(5) or s. 193.1555(5) has occurred, but has not been noticed previously to property appraisers. Providing notice on this form constitutes compliance with the notification requirements in this section.

## **COUNCIL MEETING REPORT**

## Finance & Tax Council

4/9/2010 11:45:00AM

Location: 404 HOB

PCB FTC 10-10 : Corporate Income Tax

X Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Gary Aubuchon	X				
Mackenson Bernard			X		
Chris Dorworth	X				
Keith Fitzgerald	X				
Erik Fresen			X		
Doug Holder	X	,			
Kurt Kelly	X				
H. Marlene O'Toole	X				
Ron Schultz	X				
William Snyder	X				
Perry Thurston			Х		
John Tobia			х		
James Waldman	Х				
Michael Weinstein			Х		
Ellyn Setnor Bogdanoff (Chair)	X				
	Total Yeas: 11	Total Nays: 0	1		