

1 A bill to be entitled
 2 An act relating to community development districts;
 3 creating s. 212.0315, F.S.; authorizing certain community
 4 development districts to levy a tax on certain
 5 transactions; providing a procedure to enact the tax;
 6 providing definitions; requiring local administration of
 7 the tax; providing an effective date.

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 9 Be It Enacted by the Legislature of the State of Florida:

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 11 Section 1. Section 212.0315, Florida Statutes, is created
 12 to read:

13 212.0315.—Optional Community Development District Tax on
 14 rental or license fee for use of real property.

15 (1) Any district may levy a tax of up to 1 percent on all
 16 transactions occurring in the district that are subject to the
 17 state tax imposed under s. 212.031, F.S., if the conditions in
 18 subsection (2) are met. The tax, if levied, shall be computed
 19 as the applicable rate times the amount of taxable transactions.

20 (2) (a) The tax must be first be approved by at least four
 21 members of the five-member elected board of supervisors of the
 22 district, and;

23 (b) The tax must then be approved by a vote of at least
 24 two-thirds of the landowners within the district, cast at a
 25 special meeting called solely for the purpose of considering the
 26 levying of the tax authorized by this section.

27 1. The special meeting shall be noticed in the same manner
 28 as is provided for in ss. 190.006(2)(a) for the initial election
 29 of supervisors.

30 2. Landowners may cast their vote either in person or by
 31 proxy in writing. Votes cast by proxy must comply with the
 32 requirements for proxy votes set forth in ss. 190.006(2)(b).

33 3. Each landowner shall have one vote without regard to the
 34 number of acres owned.

35 (c) The district board shall notify the department within
 36 10 days after approval under this subsection to levy a tax.

37 (3) A tax authorized under this section may take effect on
 38 the first day of any month, but may not take effect until at
 39 least 60 days after approval to levy the tax is obtained
 40 pursuant to subsection (2).

41 (4) If, pursuant to sub-subparagraph 190.006(3)(a)2.d., the
 42 district board determines that the district has qualified
 43 electors, the district's authority to levy a tax under this
 44 section shall expire. The district board shall notify the
 45 department within 10 days after such a determination is made.

46 (5) For the purposes of this section, the terms:

47 (a) "Qualified electors" and "landowners" have the same
 48 meanings as provided in 190.003, F.S.

49 (b) "District" means a community development district
 50 established pursuant to s. 190.004 that has no qualified
 51 electors.

52 (6) The proceeds of the tax provided for in this section
 53 shall only be used for the following purposes:

54 (a) To promote and support commercial activity within the
 55 district;

56 (b) To promote and support those festivals, special events,
 57 and other activities within the district that enhance commercial
 58 activity; and

59 (c) To provide public services as deemed necessary by the
 60 district's board to support commercial activities, including
 61 additional public services as deemed necessary by the district's
 62 board to support festivals, special events, and other activities
 63 that enhance commercial activity within the district. For the
 64 purposes of this subsection, "public services" includes but are
 65 not limited to law enforcement, fire protection, emergency
 66 services, and sanitation services.

67 (7) All expenditures of the proceeds of the tax provided
 68 for in this section must first be approved by the district board
 69 of supervisors.

70 (8) The tax authorized under this section shall be charged
 71 by the person receiving the consideration for the lease, license
 72 or rental, and it shall be collected from the lessee, tenant, or
 73 customer at the time of payment of the consideration for such
 74 lease or rental.

75 (9) All transactions that are exempt from the state sales
 76 tax imposed under s. 212.031, F.S., are exempt from the taxes
 77 authorized by subsection (1).

78 (10) LOCAL ADMINISTRATION OF TAX.

79 (a) Any district levying a tax authorized by this section
 80 must locally administer the tax.

81 (b) Upon approval of a tax under subsection (2) and before

82 such tax may become effective, the district board shall adopt a
 83 resolution that includes provision for, but need not be limited
 84 to:

85 1. Initial collection of the tax to be made in the same
 86 manner as the tax imposed under this chapter.

87 2. Designation of the district official to whom the tax
 88 shall be remitted, and that official's powers and duties with
 89 respect thereto. Tax revenues may be used only in accordance
 90 with the provisions of this section.

91 3. Requirements respecting the keeping of appropriate
 92 books, records, and accounts by those responsible for collecting
 93 and administering the tax.

94 4. Provision for payment of a dealer's credit as required
 95 under this chapter.

96 5. A portion of the tax collected may be retained by the
 97 district for costs of administration, but such portion shall not
 98 exceed 3 percent of collections.

99 (c) A district adopting a tax authorized under this
 100 section shall assume all responsibility for auditing the records
 101 and accounts of dealers, and assessing, collecting, and
 102 enforcing payments of delinquent taxes. The district shall be
 103 bound by those rules of the department pertaining to the sales
 104 tax on rentals and license fees for the use of real property
 105 imposed by s. 212.031. The district shall be bound by the same
 106 confidentiality requirements and subject to the same penalties
 107 as the department under s. 213.053. The district may use any
 108 power granted in this chapter to the department to determine the
 109 amount of tax, penalties, and interest to be paid by each dealer

PCB FTC 10-07

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110 and to enforce payment of such tax, penalties, and interest. The
111 district may use a certified public accountant licensed in this
112 state in the administration of its statutory duties and
113 responsibilities. Such certified public accountants are bound by
114 the same confidentiality requirements and subject to the same
115 penalties as the district under s. 213.053.

116 (11) The tax imposed by this section shall constitute a
117 lien on the property of the lessee or licensee of any real
118 estate in the same manner as, and shall be collectible as are,
119 liens authorized and imposed by ss. 713.68 and 713.69.

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121 Section 2. This act shall take effect July 1, 2010.