



Journal of the Senate

Number 28

Friday, May 31, 1985

Prayer

The following prayer was offered by the Rev. Robert M. Gibbs, Pastor, John Wesley United Methodist Church, Tallahassee:

Almighty God, creator of all life and redeemer of the world, we call upon you now to be powerfully present in the life of each person in this chamber. May your spirit empower us to be the loving, caring persons we were created to be.

As this legislative session comes to a close, O God, may the feelings of accomplishment and success outweigh those of frustration and incompleteness. May these senators feel the personal satisfaction of having done their best, knowing that is all that you ever ask of any of us. We thank you, gracious God, for the dedication and devotion of these people to a most demanding and often difficult task. They are your servants as they serve us, working for the public welfare and the common good.

Now, we would ask, dear Lord, that even as we celebrate the accomplishments of a completed legislative session, we would never be satisfied completely as long as there are problems that need to be corrected. Challenge us all to be diligent and compassionate in our efforts to mend the brokenness and rectify the inequities of our world. Amen.

Call to Order

The Senate was called to order by the President at 9:30 a.m. A quorum present—40:

Mr. President	Fox	Jennings	Myers
Barron	Frank	Johnson	Neal
Beard	Gersten	Kirkpatrick	Peterson
Carlucci	Girardeau	Kiser	Plummer
Castor	Gordon	Langley	Scott
Childers, D.	Grant	Malchon	Stuart
Childers, W. D.	Grizzle	Mann	Thomas
Crawford	Hair	Margolis	Thurman
Deratany	Hill	McPherson	Vogt
Dunn	Jenne	Meek	Weinstein

Votes Recorded

Senator Crawford was recorded as voting yea on SB 661 which was considered May 30.

At the request of Senator Gersten the following communication was recorded:

Dear Mr. Secretary:

I am enclosing three "Record Vote" forms showing my position had it been reflected when the votes were taken.

Therefore, consider these votes as votes after roll call as customarily published in the Journal.

Joseph M. Gersten, 34th District

Yea—HB 550, HB 266, SB 22, HM 378, SB 851, HB 182, SB 279, HCR 827, SB 998, HCR 280, SR 1298, SB 350, SB 385, SB 572, CS for SB 132, SB 219, SB 434, SB 191, CS for SB 490, CS for SB 382, SB 289, SB 223, SB 234, HB 40, HB 45, HB 220, HB 288, SB 1204, CS for CS for CS for SB 521, HB 1365; Amendment 1A to SB 299, Amendment 3 to SB 28; Motion to reconsider Amendment 1 to HB 1425, Motion to reconsider Amendment 3 to SB 28.

Nay—SB 28; Amendment 1A to HB 1266, Amendment 2 to SB 1, Amendment 1 to HB 1425.

EXECUTIVE BUSINESS

Pursuant to s. 114.05(1)(e), Florida Statutes, the Senate failed to act upon the following appointments during the 1985 regular session of the Legislature:

Andre J-P. Fortier, Board of Cosmetology

Alfred Robert Camner, Florida Housing Finance Agency

Donald R. Crane, Jr., Governing Board of the Southwest Florida Water Management District

Bruce A. Samson, Governing Board of the Southwest Florida Water Management District

Jack Straughn, Governing Board of the Southwest Florida Water Management District

James P. Taft, Governing Board of the Southwest Florida Water Management District.

MESSAGES FROM THE GOVERNOR AND OTHER EXECUTIVE COMMUNICATIONS

The Governor advised that he had filed with the Secretary of State CS for SB 489 and CS for CS for SB 290 which he had approved on May 31; and Senate Bills 32, 508, 943, 947, 539, 1038, CS for SB 233, CS for SB 416, CS for SB 450 and CS for SB 961 which he had approved on May 30.

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed CS for SB 80, CS for SB 211, CS for SB 335, CS for SB 340, CS for CS for SB 357, CS for SB 562, CS for SB 783, CS for SB 964, CS for SB 1178, CS for CS for SB's 1183 and 885, CS for SB 1221, CS for SB 1320, Senate Bills 106, 267, 279, 470, 605, 632, 674, 690, 696, 936, 1102, 1204, 1315, 1338, 1340.

Allen Morris, Clerk

The bills contained in the foregoing message were ordered enrolled.

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendment to House Amendment 3 and passed CS for SB 673, as amended.

Allen Morris, Clerk

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendment to House Amendment 1 and passed SB 1130, as amended.

Allen Morris, Clerk

The bills contained in the foregoing messages were ordered engrossed and then enrolled.

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments to CS for HB 1202, CS for HB's 382 and 804, CS for CS for CS for HB 521, CS for CS for CS for HB 530, CS for HB 722, CS for CS for HB 949, House Bills 302, 343, 395, 620, 820, 1018, 1073, 1165, 1184, 1207, 1208, 1339, 1348, 1383.

Allen Morris, Clerk

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed as amended CS for HB 1020 and requests the concurrence of the Senate.

Allen Morris, Clerk

CS for HB 1020—A bill to be entitled An act relating to health; directing the department to conduct a study and report to the Legislature; amending s. 394.67, F.S.; creating ss. 394.875-394.93, F.S.; providing for licensure and regulation of mental health crisis stabilization units and residential treatment facilities by the Department of Health and Rehabilitative Services; providing definitions; requiring licenses; providing penalties for unlicensed operation; providing for injunctions; providing exemptions; providing application procedures; providing for collection and disposition of fees; providing for rules and enforcement; providing for inspections; providing for denial, suspension, or revocation of licenses; providing for receivership; creating the Mental Health Facility Licensing Trust Fund; providing for future repeal and legislative review; creating s. 400.505, F.S., providing for licensure of home health agencies not currently subject to licensure requirements; amending amending s. 400.462, F.S., revising definition of "home health agency" to conform; amending s. 400.467, F.S.; providing for the deposit of license fees; amending s. 381.493, F.S.; redefining "home health agency" for purposes of provisions relating to health facilities planning; providing for review and repeal; amending s. 402.17, F.S., providing that the department shall deposit client funds in any bank, credit union, or savings and loan association authorized to do business in this state, under certain circumstances; providing authorized investments in which the department may participate as trustee for any client; amending s. 402.18, F.S., providing that the department may deposit all sales taxes collected by the department into the district trust fund to facilitate consolidated sales tax returns and remittals; directing the department to maintain separate revenue and expense accounts with respect to welfare trust funds; authorizing the department to deposit certain welfare funds in certain banks, credit unions, or savings and loan associations; providing for investment of such funds; directing the department to keep certain accounts in the welfare trust fund; creating ss. 413.611 and 413.612, F.S.; providing intent; providing definitions; requiring certain reports of head injuries to be made to the central registry; creating an advisory council; providing for review and repeal; amending s. 316.061, F.S., increasing the fine for leaving the scene of an accident and providing for deposit of a portion of such fine in the Emergency Medical Services Trust Fund; amending ss. 316.192 and 316.193, F.S., increasing fines for reckless driving and for driving while under the influence of alcoholic beverages or a controlled substance and providing for similar deposit of a portion of such fines; amending s. 318.18, F.S., increasing fines for noncriminal traffic infractions and providing for similar deposit of a portion of such fines; amending s. 401.113, F.S., eliminating certain provisions relating to grants to local agencies; providing for use of fines deposited in the Emergency Medical Services Trust Fund solely to improve and expand prehospital emergency medical services; providing for the allocation and use of funds therein; providing for rules; 394.459, F.S., relating to rights of patients under the Florida Mental Health Act; amending s. 394.467, F.S., modifying criteria for involuntary placement; revising various provisions of chapter 916, F.S.; creating s. 916.10, F.S., establishing the "Forensic Client Services Act"; creating s. 916.105, F.S., providing legislative intent; creating s. 916.106, F.S., providing definitions; creating s. 916.107, F.S., providing the rights of patients receiving treatment; providing for transportation of forensic clients; creating s. 916.108, F.S., providing for training forensic mental health experts; providing immunity in certain situations; amending s. 916.11, F.S., directing the Department of Health and Rehabilitative Services to provide lists of trained experts for court appointment; amending s. 916.13, F.S., relating to involuntary commitment of defendants adjudicated incompetent to stand trial or incompetent for sentencing; providing criteria; providing for admission to a forensic facility; amending s. 916.15, F.S., relating to involuntary commitment of defendants adjudicated not guilty by reason of insanity; amending s. 916.17, F.S., requiring the court to hold a hearing with respect to release conditions within 7 days, under certain circumstances; providing a time limit; creating s. 916.175, F.S., providing a penalty for escape from a treatment program; creating s. 916.178, F.S., prohibiting introduction of certain articles into a forensic facility, or removal therefrom; providing for search and seizure; providing for enforcement; providing a penalty; amending s. 916.19, F.S., deleting definitions; providing certain powers and duties of institutional security

personnel at a forensic facility; providing limitations; creating s. 916.20, F.S., providing for rules and for implementation of the act; repealing s. 394.461(4)(a), (b), and (c), F.S., relating to separate and secure facilities for criminally charged or convicted mentally ill persons; repealing s. 916.18, F.S., relating to the program for treatment of persons involuntarily hospitalized due to incompetency to stand trials; creating s. 455.244, F.S., providing for payment for health treatment by chiropractic physicians and podiatrists who are not members of preferred provider organizations or exclusive provider organizations; providing an effective date.

—was read the first time by title.

On motions by Senator Fox, the rules were waived and by two-thirds vote CS for HB 1020 was placed on the special order calendar.

On motions by Senator Fox, by unanimous consent, CS for HB 1020 was taken up out of order and by two-thirds vote read the second time by title, and by two-thirds vote read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—27

Mr. President	Crawford	Jennings	Myers
Barron	Deratany	Johnson	Peterson
Beard	Fox	Kiser	Plummer
Carlucci	Gordon	Langley	Thomas
Castor	Grant	Mann	Thurman
Childers, D.	Grizzle	Margolis	Weinstein
Childers, W. D.	Hill	Meek	

Nays—None

Vote after roll call:

Yea—Dunn, Gersten, Girardeau, Hair, Jenne, Kirkpatrick, Neal, Vogt

Point of Order on Conference Committee Report on CS for HJR 386

Senator Gordon raised a point of order that the conferees had gone beyond the provisions in the two bills by making the statewide prosecutor a constitutional officer.

The President ruled the point not well taken because the position established was well within the parameters of provisions in the two bills for the statewide prosecutor.

By direction of the President, the following Conference Committee Report was read:

CONFERENCE COMMITTEE REPORT ON CS for HJR 386

The Honorable Harry A. Johnston, II
President of the Senate

The Honorable James Harold Thompson
Speaker, House of Representatives

Dear Sirs:

Your Conference Committee on the disagreeing votes of the two Houses on CS for HJR 386, relating to

Statewide Prosecutor

having met, and after full and free conference, do recommend to their respective Houses, as follows:

1. That the Senate recede from its amendments 1 and 2.
2. That the Senate and the House of Representatives adopt the Conference Committee amendments attached hereto, and by reference made a part of this report.

Hamilton D. Upchurch,
Chairman
Chris Meffert
Frank S. Messersmith

Robert B. Crawford,
Vice-Chairman
S. Curtis Kiser

Managers on the part of the
House of Representatives

Managers on the part of the
Senate

I. CHANGES FROM HOUSE BILL:

1. The position of statewide prosecutor is created in the office of the attorney general rather than the governor.
2. The statewide prosecutor shall be appointed by the attorney general from nominations of the Supreme Court judicial nominating commission unless otherwise provided by general law.

II. CHANGES FROM SENATE AMENDMENTS:

1. Adopted Senate position of creating the office of the statewide prosecutor in the office of the attorney general, but requires that the prosecutor be appointed from nominations of the Supreme Court judicial nominating commission.

Conference Committee Amendment 1—Strike everything after the resolving clause and insert:

That the following amendment to Section 4 of Article IV and Section 17 of Article V of the State Constitution is hereby agreed to and shall be submitted to the electors of this state for approval or rejection at the general election to be held in November 1986:

ARTICLE IV
EXECUTIVE

SECTION 4. Cabinet.—

(a) There shall be a cabinet composed of a secretary of state, an attorney general, a comptroller, a treasurer, a commissioner of agriculture and a commissioner of education. In addition to the powers and duties specified herein, they shall exercise such powers and perform such duties as may be prescribed by law.

(b) The secretary of state shall keep the records of the official acts of the legislative and executive departments.

(c) The attorney general shall be the chief state legal officer. *There is created in the office of the attorney general the position of statewide prosecutor. The statewide prosecutor shall have concurrent jurisdiction with the state attorneys to prosecute violations of criminal laws occurring or having occurred, in two or more judicial circuits as part of a related transaction, or when any such offense is affecting or has affected two or more judicial circuits as provided by general law. The statewide prosecutor shall be appointed by the attorney general from not less than three persons nominated by the judicial nominating commission for the supreme court, or as otherwise provided by general law*

(d) The comptroller shall serve as the chief fiscal officer of the state, and shall settle and approve accounts against the state

(e) The treasurer shall keep all state funds and securities. He shall disburse state funds only upon the order of the comptroller. Such order may be in any form and may require the disbursement of state funds by electronic means or by means of a magnetic tape or any other transfer medium.

(f) The commissioner of agriculture shall have supervision of matters pertaining to agriculture except as otherwise provided by law.

(g) The commissioner of education shall supervise the public education system in the manner prescribed by law.

ARTICLE V
JUDICIARY

SECTION 17. State attorneys.—In each judicial circuit a state attorney shall be elected for a term of four years. *Except as otherwise provided in this constitution, he shall be the prosecuting officer of all trial courts in that circuit and shall perform other duties prescribed by general law; provided, however, when authorized by general law, the violations of all municipal ordinances may be prosecuted by municipal prosecutors. A state attorney shall be an elector of the state and reside in the territorial jurisdiction of the circuit. He shall be and have been a member of the bar of Florida for the preceding five years. He shall devote full time to his duties, and he shall not engage in the private practice of law. State attorneys shall appoint such assistant state attorneys as may be authorized by law.*

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT
ARTICLE IV, SECTION 4

ARTICLE V, SECTION 17

AUTHORITY OF ATTORNEY GENERAL TO APPOINT A STATEWIDE PROSECUTOR.—Proposes to grant to the Attorney General authority to appoint a statewide prosecutor having concurrent jurisdiction with the state attorneys to prosecute multicircuit violations of the criminal laws of the state.

Conference Committee Amendment 2—Strike everything before the resolving clause and insert:

A joint resolution proposing an amendment to Section 4, Article IV and to Section 17, Article V of the State Constitution, relating to prosecutorial jurisdiction.

On motion by Senator Crawford, the Conference Committee Report was adopted and CS for HJR 386 passed, as recommended, by the required constitutional three-fifths vote of the membership and was certified to the House together with the Conference Committee Report. The vote on passage was:

Yeas—34

Mr. President	Fox	Kiser	Plummer
Beard	Frank	Langley	Scott
Carlucci	Gersten	Malchon	Stuart
Castor	Grant	Margolis	Thomas
Childers, D.	Grizzle	McPherson	Thurman
Childers, W. D.	Hair	Meek	Vogt
Crawford	Jenne	Myers	Weinstein
Deratany	Jennings	Neal	
Dunn	Johnson	Peterson	

Nays—3

Barron Girardeau Gordon

By direction of the President, the following Conference Committee Report was read:

CONFERENCE COMMITTEE REPORT ON CS for HB 387

The Honorable Harry A. Johnston, II
President of the Senate

The Honorable James Harold Thompson
Speaker, House of Representatives

Dear Sirs:

Your Conference Committee on the disagreeing votes of the two Houses on CS for HB 387, relating to

Statewide Prosecutor

having met, and after full and free conference, do recommend to their respective Houses, as follows:

1. That the Senate recede from its amendments 1 and 2.
2. That the Senate and the House of Representatives adopt the Conference Committee amendments attached hereto, and by reference made a part of this report.

Hamilton D. Upchurch,
Chairman
Chris Meffert
Frank S. Messersmith

Robert B. Crawford,
Vice-Chairman
S. Curtis Kiser

Managers on the part of the
House of Representatives

Managers on the part of the
Senate

I. CHANGES FROM HOUSE BILL:

1. Creates the office of the statewide prosecutor in the Department of Legal Affairs and not the office of the governor.
2. Requires the Attorney General to appoint a statewide prosecutor from nominations of the judicial nominating commission for the Supreme Court.

3. Conforms the transfer of the positions to the Department of Legal Affairs.
4. Provides that any person who discloses information outside the statewide grand jury room shall be guilty of a felony of the third degree.

II. CHANGES FROM SENATE AMENDMENTS:

1. Adopts the Senate position that the statewide prosecutor shall be in the office of the attorney general, but requires the attorney general to appoint the statewide prosecutor from nominations of the supreme court judicial nominating commission, rather than senate confirmation.
2. Deletes the requirement that persons appearing before the statewide grand jury shall be entitled to counsel.

Conference Committee Amendment 1—Strike everything after the enacting clause and insert:

Section 1. Section 16.56, Florida Statutes, is created to read:

16.56 Office of Statewide Prosecution.—

(1) There is created in the Department of Legal Affairs an Office of Statewide Prosecution. The office shall be a separate budget entity as that term is defined in chapter 216. The office may:

(a) Investigate and prosecute the offenses of bribery, burglary, criminal fraud, criminal usury, extortion, gambling, kidnapping, larceny, murder, prostitution, perjury, and robbery; of crimes involving narcotic or other dangerous drugs; of any violation of the provisions of the Florida RICO (Racketeer-Influenced and Corrupt Organization) Act; of any violation of the provisions of the Florida Anti-Fencing Act; of any violation of the provisions of the Florida Antitrust Act of 1980, as amended; or of any attempt, solicitation, or conspiracy to commit any of the crimes specifically enumerated above. The office shall have such power only when any such offense is occurring, or has occurred, in two or more judicial circuits as part of a related transaction, or when any such offense is connected with an organized criminal conspiracy affecting two or more judicial circuits.

(b) Upon request, cooperate with and assist state attorneys and state and local law enforcement officials in their efforts against organized crimes.

(c) Request and receive from any department, division, board, bureau, commission or other agency of the state, or of any political subdivision thereof, cooperation and assistance in the performance of its duties.

(2) The Attorney General shall appoint a statewide prosecutor from not less than three persons nominated by the judicial nominating commission for the Supreme Court. The statewide prosecutor shall be in charge of the Office of Statewide Prosecution for a term of 4 years to run concurrently with the term of the appointing official. The statewide prosecutor shall be an elector of the state, and shall devote full time to his duties and not engage in the private practice of law. The Attorney General may remove the statewide prosecutor prior to the end of his term. A vacancy in the position of statewide prosecutor shall be filled within 60 days. During the period of any vacancy the Attorney General shall exercise all the powers and perform all the duties of the statewide prosecutor. A person appointed statewide prosecutor is prohibited from running for or accepting appointment to any state office for a period of 2 years following vacation of office. The statewide prosecutor shall on March 1 of each year report in writing to the Governor and the Attorney General on the activities of the office for the preceding year and on the goals and objectives for the next year.

(3) The statewide prosecutor may conduct hearings at any place in the state, summon and examine witnesses, require the production of physical evidence, sign informations, indictments, and other official documents, confer immunity, move the court to reduce the sentence of a person convicted of drug trafficking who provides substantial assistance, attend to and serve as the legal adviser to the statewide grand jury, and exercise such other powers as by law are granted to state attorneys. The statewide prosecutor may designate one or more assistants to exercise any such powers.

Section 2. Present subsection (2) of section 27.14, Florida Statutes, is renumbered as subsection (3), and a new subsection (2) is added to said section to read:

27.14 Assigning state attorneys to other circuits.—

(2) *If the statewide prosecutor in charge of the Office of Statewide Prosecution determines that he is not qualified to represent the state in any investigation, case, or matter pending in the courts of the state or if a court of competent jurisdiction disqualifies him from representing the state, the Governor may, by executive order filed with the Department of State, order an assignment of any state attorney to discharge the duties of such prosecutor with respect to one or more specified investigations, cases, or matters, which investigations, cases, or matters shall be generally described in the order. The assignment of any state attorney hereunder shall expire 6 months after the date of issuance, unless an extension is approved by order of the Supreme Court upon application of the Governor showing good and sufficient cause to extend such assignment.*

Section 3. Subsection (2) of section 27.36, Florida Statutes, is amended to read:

27.36 Office of Prosecution Coordination.—

(2) The office shall coordinate and provide information, assistance, and staff support to the Council on Organized Crime, ~~the statewide grand jury~~; and the various state attorneys.

Section 4. Section 27.37, Florida Statutes, 1984 Supplement, is amended to read:

27.37 Council on Organized Crime.—

(1) There is created in the office of the Governor a council to be known as the Council on Organized Crime. The council shall be composed of seven members, of whom ~~four~~ five shall be state attorneys appointed by and serving at the pleasure of the Governor; ~~one shall be the statewide prosecutor in charge of the Office of Statewide Prosecution, serving ex officio~~; one shall be a member of the Senate appointed by the President of the Senate; and one shall be a member of the House of Representatives appointed by the Speaker of the House of Representatives. The Governor shall designate one state attorney member to serve as chairman.

(2) Members of the council are entitled to reimbursement for per diem and travel expenses as provided in s. 112.061.

(3) ~~The statewide prosecutor shall Governor shall designate one of the state attorney members of the council to act as legal adviser and direct the operation of the statewide grand jury as provided in s. 905.36. The remaining state attorney members of the council may assist the legal adviser and attend sessions of the statewide grand jury; however, nothing herein shall be construed to authorize a person other than one designated by the legal adviser or assistant legal adviser to attend sessions of the statewide grand jury.~~

(4) The duties of the council include, but need not be limited to, the following:

(a) Determining the scope and extent of organized crime in this state through public or private hearings or other appropriate investigation;

(b) Establishing policy and priorities for the prosecution of organized crime cases throughout the state; *and*

(c) Advising the Governor, *the Attorney General*, the President of the Senate, and the Speaker of the House of Representatives, in a report published on or before March 1 of each year, of its recommendations for legislation and for funding of the various aspects of the criminal justice system and of appropriate state regulatory agencies; ~~and~~

~~(d) Providing, from among the state attorney members of the council, adequate staff support for the legal adviser of the statewide grand jury.~~

(5) The council shall meet as often as necessary, at the call of the chairman or upon majority vote of its members.

(6)(a) All documents pertaining to criminal intelligence or investigations in the possession or control of the Council on Organized Crime are exempt from the provisions of s. 119.07.

(b) The Council on Organized Crime shall not be considered an "agency" within the definition of s. 120.52.

(c) If the council meets primarily to further any criminal investigation, that meeting shall be exempt from the requirements of s. 286.011, and only those members of the council and staff specifically designated by the chairman shall be authorized to attend.

(7) The chairman of the council or the legal adviser to the statewide grand jury may issue subpoenas and other necessary process to compel attendance of witnesses and take testimony before the council. The chairman or any member of the council may administer oaths or affirmations to witnesses who appear before the council to testify on any matter on which the council may desire evidence.

~~(8) Any attorney employed by the council to provide staff support to the council shall be an assistant state attorney assistant to the legal adviser and the other members of the council consistent with the appointment, term, powers, duties, and compensation established in s. 27.181.~~

Section 5. Subsection (1) of section 905.33, Florida Statutes, is amended to read:

905.33 Petition to Supreme Court by Governor; order.—

(1) Whenever the Governor, for good and sufficient reason, deems it to be in the public interest to impanel a statewide grand jury, he may petition in writing to the Supreme Court for an order impaneling a statewide grand jury. The petition shall state the general crimes or wrongs to be inquired into and shall state that said crimes or wrongs are of a *multi-county* nature. The Supreme Court may order the impaneling of a statewide grand jury, in accordance with the petition, for a term of 12 calendar months. Upon petition by a majority of the statewide grand jury or by the legal adviser to the statewide grand jury, the Supreme Court, by order, may extend the term of the statewide grand jury for a period of up to 6 months.

Section 6. Section 905.34, Florida Statutes, 1984 Supplement, is amended to read:

905.34 Powers and duties; law applicable.—The jurisdiction of a statewide grand jury impaneled under this chapter shall extend throughout the state. The subject matter jurisdiction of the statewide grand jury shall be limited to the offenses of bribery, burglary, criminal fraud, criminal usury, extortion, gambling, kidnapping, larceny, murder, prostitution, perjury, and robbery; crimes involving narcotic or other dangerous drugs; any violation of the provisions of the Florida RICO (Racketeer-Influenced and Corrupt Organization) Act; any violation of the provisions of the Florida Anti-Fencing Act; any violation of the provisions of the Florida Antitrust Act of 1980, *as amended*; or any attempt, solicitation, or conspiracy to commit any violation of the crimes specifically enumerated above, when any such offense is occurring, or has occurred, in two or more *judicial circuits counties* as part of a related transaction or when any such offense is connected with an organized criminal conspiracy affecting two or more *judicial circuits counties*. The statewide grand jury may return indictments and presentments irrespective of the county or judicial circuit where the offense is committed or triable. If an indictment is returned, it shall be certified and transferred for trial to the county where the offense was committed. The powers and duties of, and law applicable to, county grand juries shall apply to a statewide grand jury except when such powers, duties, and law are inconsistent with the provisions of ss. 905.31-905.40.

Section 7. Section 905.36, Florida Statutes, is amended to read:

905.36 Duty of state attorney or other legal adviser; presentation of evidence.—~~The statewide prosecutor in charge of the Office of Statewide Prosecution state attorney designated by the Governor shall attend sessions of the statewide grand jury and serve as its legal adviser. The legal adviser state attorney, the state attorney and one or more of his assistant state attorneys, or one or more assistant state attorneys shall examine witnesses; present evidence; and draft indictments, presentments, and reports upon the direction of the statewide grand jury. The legal adviser state attorney may designate one or more of his assistants, any state attorney, or assistant state attorneys to accompany and assist him in the performance of his duties, or he may designate one or more assistant state attorneys to attend sessions of the statewide grand jury and perform his such duties. The legal adviser and his assistants or a state attorney or assistant state attorney designated by the legal adviser to advise state attorney who advises the statewide grand jury when an indictment is returned shall be empowered to prosecute an such indictment returned by the statewide grand jury in the judicial circuit where the proper venue lies.~~

Section 8. Paragraph (u) is added to subsection (2) of section 110.205, Florida Statutes, 1984 Supplement, to read:

110.205 Career service; exemptions.—

(2) EXEMPT POSITIONS.—The exempt positions which are not covered by this part include the following, provided no position, except for positions established for a limited period of time pursuant to paragraph (i), shall be exempted if the position reports to a position in the career service:

(u) *The statewide prosecutor in charge of the Office of Statewide Prosecution of the Department of Legal Affairs and all employees in the office. The Department of Legal Affairs shall set the salary of these positions.*

Section 9. It is the intent of the Legislature that in carrying out the duties of this office, the statewide prosecutor shall, whenever feasible, use sworn investigators employed by the Department of Law Enforcement, and may request the assistance, where appropriate, of sworn investigators employed by other law enforcement agencies.

Section 10. All powers, duties, and functions of the Office of Prosecution Coordination within the Office of the Governor relating to providing information, assistance, and staff to the statewide grand jury under s. 27.36, Florida Statutes, are hereby transferred by a type four transfer, as defined in s. 20.06(4), Florida Statutes, to the Office of Statewide Prosecution in the Department of Legal Affairs.

Section 11. Unless pursuant to court order, it is unlawful for any person knowingly to publish, broadcast, disclose, divulge, or communicate to any other person, or knowingly to cause or permit to be published, broadcast, disclosed, divulged, or communicated to any other person outside the statewide grand jury room, any of the proceedings or identity of persons referred to or being investigated by the statewide grand jury. Any person who violates the provisions of this subsection is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Section 12. This act shall take effect on the effective date of the amendment to the State Constitution proposed by House Joint Resolution No. 386 or any similar joint resolution providing that the Attorney General shall have concurrent jurisdiction with state attorneys for the prosecution of criminal offenses.

Conference Committee Amendment 2—Strike everything before the enacting clause and insert:

A bill to be entitled An act relating to criminal investigations and prosecutions; amending ss. 27.14, 27.36, 27.37, 905.33, 905.34, 905.36, 110.205, F.S.; creating s. 16.56, F.S.; creating an Office of Statewide Prosecution in the Department of Legal Affairs; providing for appointment of a statewide prosecutor in charge of such office; specifying powers and duties of such office; providing for appointment of a state attorney to discharge the duties of the statewide prosecutor in specified circumstances; specifying membership of the Council on Organized Crime; providing that the statewide prosecutor is the legal adviser of the statewide grand jury; specifying jurisdiction of the statewide grand jury; specifying duties of the legal adviser of the statewide grand jury; specifying exemptions from career service; providing penalties for disclosure of certain information relating to statewide grand jury proceedings; providing a contingent effective date.

On motion by Senator Crawford, the Conference Committee Report was adopted and CS for HB 387 passed as recommended and was certified to the House together with the Conference Committee Report. The vote on passage was:

Yeas—38

Mr. President	Frank	Johnson	Neal
Barron	Gersten	Kirkpatrick	Peterson
Carlucci	Girardeau	Kiser	Plummer
Castor	Gordon	Langley	Scott
Childers, D.	Grant	Malchon	Thomas
Childers, W. D.	Grizzle	Mann	Thurman
Crawford	Hair	Margolis	Vogt
Deratany	Hill	McPherson	Weinstein
Dunn	Jenne	Meeck	
Fox	Jennings	Myers	

Nays—None

Senator Jenne presiding

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed with amendments—

CS for SB 670—A bill to be entitled An act relating to state personnel systems; amending s. 110.125, F.S.; specifying certain uses for a portion of personnel administrative costs; amending s. 110.205, F.S.; revising various exemptions from the Career Service System to reflect membership in the Senior Management Service and the Selected Professional Service; amending s. 110.401, F.S.; limiting the applicability of the Senior Management Service; recognizing the need for training programs; amending s. 110.403, F.S.; vesting rulemaking authority exclusively in the Department of Administration; providing for a limitation on the number of Senior Management employees; providing that a Senior Management Service employee serves at the discretion of the agency head; providing that certain personnel actions are exempt from chapter 120, F.S.; specifying additional duties of the department; amending s. 110.405, F.S.; abolishing the Senior Management Advisory Committee; authorizing the Secretary of the Department of Administration to appoint advisory committees and to hire a consultant; creating s. 110.406, F.S.; requiring an annual report and specifying the contents of such report; creating s. 110.407, F.S.; providing for biennial performance audits by the Auditor General; creating part VI of chapter 110, F.S.; establishing the Selected Professional Service system; providing a declaration of policy; specifying coverage and providing for pay and benefits; providing for suspension, dismissal, and other actions affecting employees; providing that such personnel actions are exempt from chapter 120, F.S.; providing for rules, records, and performance appraisal; requiring an annual report and a biennial performance audit; specifying certain leave and insurance benefits to be provided to Senior Management Service and Selected Professional Service employees; providing for the transfer of unused leave credits and the continuity of service with respect to affected employees; requiring the adoption and application of specific criteria for agency reorganizations and requiring review of existing bureaus; amending s. 447.203, F.S.; defining "public employer" with respect to Selected Professional Service employees; reviving and readopting provisions relating to the Senior Management system; repealing s. 110.404, F.S., relating to the Senior Management Policy Committee; providing for future review and repeal; providing for retroactivity; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—On page 4, lines 3-8, strike all of said lines and insert: licensure pursuant to s. 409.352; and all positions which are not otherwise exempt

Amendment 2—On page 4, line 10, strike: the period (.) and insert: , except for any attorney who serves as a hearing officer pursuant to s. 120.65 or for hearings conducted pursuant to s. 120.57(1)(a).

Amendment 3—On page 6, line 18, insert:

(i) *A program of affirmative and positive action that will ensure full utilization of women and minorities in Senior Management Service positions.*

(Renumber subsequent subsection.)

Amendment 4—On page 12, line 4, insert:

(d) The department shall develop a program of affirmative and positive actions that will ensure full utilization of women and minorities in Selected Professional Service positions.

On motions by Senator Margolis, the Senate concurred in the House amendments. CS for SB 670 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—32

Barron	Crawford	Gordon	Jennings
Carlucci	Dunn	Grant	Johnson
Castor	Fox	Grizzle	Kiser
Childers, D.	Frank	Hill	Malchon
Childers, W. D.	Girardeau	Jenne	Mann

Margolis	Myers	Plummer	Thurman
McPherson	Neal	Scott	Vogt
Meek	Peterson	Thomas	Weinstein

Nays—None

Vote after roll call:

Yea—Deratany, Gersten, Hair, Kirkpatrick, Langley

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendment 2; has amended Senate Amendment 1, concurred in same as amended and passed CS for HB 1308, as amended, and requests the concurrence of the Senate.

Allen Morris, Clerk

CS for HB 1308—A bill to be entitled An act relating to the Florida Retirement System; amending s. 121.111, F.S., revising conditions for receiving creditable service for military service; providing "wartime service" at total actuarial cost for certain persons; providing an effective date.

Amendment 1 to Senate Amendment 1—On page 1, line 16, strike *July 1, 1985* and insert: *January 1, 1987*

On motion by Senator Dunn, the Senate concurred in House Amendment 1 to Senate Amendment 1.

CS for HB 1308 passed as amended. The action of the Senate was certified to the House. The vote on passage was:

Yeas—33

Barron	Girardeau	Malchon	Scott
Beard	Grant	Mann	Stuart
Castor	Grizzle	Margolis	Thomas
Childers, W. D.	Hair	McPherson	Thurman
Crawford	Hill	Meek	Vogt
Dunn	Jennings	Myers	Weinstein
Fox	Johnson	Neal	
Frank	Kiser	Peterson	
Gersten	Langley	Plummer	

Nays—None

Vote after roll call:

Yea—Deratany, Kirkpatrick

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed with amendments—

CS for SB 1176—A bill to be entitled An act relating to tax administration; amending s. 72.011, F.S., which authorizes taxpayers to file an action in circuit court or a petition under chapter 120 to contest certain tax assessments; revising application of said section and requirements imposed thereunder; providing a penalty; repealing s. 72.021, F.S., which provides a penalty with respect to certain underpayments of taxes admitted to be owing; amending s. 120.575, F.S.; providing requirements with respect to taxpayer contest proceedings under chapter 120; providing a penalty; amending s. 95.091, F.S.; providing that "administrative proceedings" shall include certain taxpayer protest proceedings; amending ss. 198.13, 198.15, F.S.; conforming certain Florida estate tax return filing provisions to certain federal estate tax return provisions; amending s. 212.058(4), F.S., as created by chapter 83-355, Laws of Florida, and amended by chapter 84-324, Laws of Florida; providing for the disposition of certain revenues; creating s. 213.23, F.S.; providing for certain consent agreements; creating s. 213.24, F.S.; providing that no interest shall be imposed on certain deficiencies paid within 30 days; creating s. 213.25, F.S.; providing for the netting of taxes; creating s. 213.27, F.S.; providing for contracting with debt collection agencies and attorneys; creating s. 72.041, F.S.; allowing actions to enforce sales, use, and corporate income taxes of another state to be brought in a court of this state; providing conditions; creating s. 213.29, F.S.; providing for personal liability of corporate officers and employees for taxes not properly remitted under certain circumstances; amending ss. 213.21, 212.14, F.S.; providing for the tolling of certain statutes of limitation; providing for certain limitations on the executive director of the Department of Revenue; amending s. 220.53,

F.S.; applying certain portions of chapter 213, F.S., to chapter 220, F.S.; repealing ss. 214.09(4), 214.16(2), F.S., relating to limitations on certain actions; amending s. 206.87, F.S.; providing an exemption for certain equipment mounted on a motor vehicle; amending s. 212.62, F.S.; changing the date on which the sales tax on motor and special fuel is adjusted; authorizing the Department of Revenue to adopt emergency rules; amending ss. 220.03, 221.01, 221.02, 221.04, F.S.; delaying until June 30, 1986 the repeal of the emergency excise tax; revising part I of chapter 206, F.S., relating to the excise tax on motor fuel; providing definitions; providing for licensing of refiners, importers, and wholesalers; providing for licensing of jobbers, carriers, and terminal facilities; providing for fees; prohibiting certain persons from holding a refiner, importer, or wholesaler license; providing powers of circuit court with regard to certain required divestiture; providing requirements regarding transfer of license; authorizing assessment of investigative costs; providing that various provisions of said part applicable to distributors shall apply to refiners, importers, and wholesalers; revising bond requirements; including assessment of interest in various penalty provisions; including reference to the sales tax on fuel in various administrative and penalty provisions; providing penalties for failure to make complete reports; requiring reports by jobbers, carriers, and terminal facilities; revising penalties; providing for inspection of records and equipment of refiners, importers, wholesalers, jobbers, retail dealers and terminals; providing for application of various exemption and refund provisions; providing for refunds or credits with respect to the exemption for certain aviation fuel; providing requirements with respect to tax-exempt purchasers; specifying offenses with respect to exemptions; providing for reports by refiners, importers, and wholesalers; specifying joint liability for tax of certain sellers and purchasers; providing for distribution of the county tax on motor fuel; providing for refunds to ethanol dealers; amending s. 206.97, F.S.; revising definitions applicable to the excise tax on special fuel under part II of chapter 206 to conform and providing for application of specified provisions of part I; amending ss. 212.61, 212.62, 212.66, and 212.67, F.S., relating to the sales tax on fuel, to conform; amending s. 213.053, F.S.; providing for application; amending ss. 336.021 and 336.025, F.S., relating to county local option gas taxes; providing for designation of a collector; providing for collection and distribution of proceeds; providing for dealer's allowances; specifying powers of county governing bodies; requiring certain notice to Department of Revenue; amending s. 192.091, F.S.; providing for commissions of tax collectors for collection of local option taxes; specifying effect on distributors licensed on the effective date of the act; amending s. 212.08, F.S.; providing a limitation to the exemption; amending s. 193.011, F.S.; revising factors to consider in deriving just valuation; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—Strike all of Senate unengrossed amendment 14.

Amendment 2—On page 4, line 11, insert:

Section 1. Section 199.023, Florida Statutes, is amended to read:

199.023 Definitions.—As The following terms and phrases when used in this chapter shall have the meaning ascribed to them in this section; except where the context clearly indicates a different meaning:

(1) "Intangible personal property" means all personal property which is not in itself intrinsically valuable, but which derives its chief value from that which it represents, including, but not limited to, the following:

(a) Money, including, without limitation, United States legal tender, certificates of deposit, cashier's and certified checks, bills of exchange, drafts, the cash equivalent of annuities and life insurance policies, and similar instruments:

1. Held by a taxpayer;
2. Deposited in or with banks or other corporations, institutions, or persons doing a similar type of business;
3. Placed with, deposited with, or entrusted as a shareholder to building and loan associations, savings associations, credit unions, or similar institutions; or
4. Deposited with or held by any person.

(a)(b) All stocks or shares of incorporated or unincorporated companies, business trusts, and mutual funds.

(e) ~~All beneficial interests of residents in trusts.~~

(b)(d) All notes, bonds, and other obligations for the payment of money.

(c)(e) All condominium and cooperative apartment leases of recreation facilities, land leases, and leases of other commonly used facilities. ~~These leases shall not be valued as other than intangibles.~~

(d)(f) ~~Except for Excepting any such leasehold estate or other possessory interest described in subject to classification pursuant to s. 4(a), Art. VII of the State Constitution or s. 196.199(7), all leasehold estates, or other any possessory interests created thereby, in real property owned by of the United States, of the state, or any of its political subdivision of the state subdivisions, or of municipalities of the state, or agencies, authorities, and other public bodies corporate of the state, which leasehold estates or possessory interests are undeveloped or predominantly used for residential or commercial purposes and upon which rental payments are due in consideration of such leasehold estates or possessory interests; except that leasehold estates or possessory interests described by s. 196.199(7) shall not be included herein.~~

(2) "Money" includes, without limitation, United States legal tender, certificates of deposit, cashier's and certified checks, bills of exchange, drafts, the cash equivalent of annuities and life insurance policies, and similar instruments, which are held by a taxpayer, or deposited with or held by a banking organization or any other person.

(3)(2) "Person" means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, personal representative, executor, administrator, receiver, or other fiduciary and includes the plural as well as the singular.

(4)(3) "Taxpayer" means any person liable for taxes imposed under this chapter, ~~any agent required to file and pay any taxes imposed hereunder, the lessee of governmentally owned property as defined in paragraph (1)(f), and the heirs, successors, assignees, and transferees of any such person or agent.~~

(5)(4) "Department" means the Department of Revenue.

(6)(5) "In the state" means within the exterior limits of Florida.

(7)(6) A resident has a "beneficial interest" in a foreign trust if the resident has a vested interest, even if subject to divestment, which includes at least a current right to income and either a power to revoke the trust or a general power of appointment, as defined in 26 U.S.C. s. 2041(b)(1). ~~"Beneficial interest" means the ownership of one or more property rights in the principal or income of a trust, whether vested, contingent, or subject to conditions, but it does not mean an interest in trust income only.~~

(8)(7) "Affiliated group of corporations" means one or more chains of ~~includable~~ corporations connected through stock ownership with a common parent corporation ~~which is an includable corporation~~, providing that:

(a) Stock possessing at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of the nonvoting stock of each corporation, ~~except for of the includable corporations, excepting therefrom~~ the common parent corporation, is owned directly by one or more of the other ~~includable~~ corporations; and

(b) The common parent corporation ~~owns~~ directly ~~owns~~ stock possessing at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of the nonvoting stock of at least one of the other ~~includable~~ corporations.

As used in this subsection, the term "nonvoting stock" does not include nonvoting stock which is limited and preferred as to dividends.

(8) "Genuine primary security" means the collateral to which the taxpayer, either by law, regulation, or contract, looks first for collection.

(9) "Banking organization" means:

(a) A bank organized and existing under the laws of this state;

(b) A national bank organized and existing ~~as a national banking association~~ pursuant to the provisions of the National Bank Act, 12 U.S.C. ss. 21 et seq., and maintaining its principal office in this state;

(c) An Edge Act corporation organized pursuant to the provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C. ss. 611 et seq., and maintaining an office in this state;

(d) An international bank agency licensed pursuant to the laws of this state;

(e) A federal agency licensed pursuant to ss. 4 and 5 of the International Banking Act of 1978 to maintain an office in this state;

(f) A savings association organized and existing under the laws of this state; or

(g) A federal association organized and existing pursuant to the provisions of the Home Owners' Loan Act of 1933, 12 U.S.C. ss. 1461 et seq., and maintaining its principal office in this state.

(10) "International banking facility" means a set of asset and liability accounts, segregated on the books and records of a banking organization, that includes only international banking facility deposits, borrowings, and extensions of credit as those terms are defined pursuant to s. 655.071(2).

(11) "International banking transaction" means:

(a) The financing of the exportation from, or the importation into, the United States or between jurisdictions abroad of tangible personal property or services;

(b) The financing of the production, preparation, storage, or transportation of tangible personal property or services which are identifiable as being directly and solely for export from, or import into, the United States or between jurisdictions abroad;

(c) The financing of contracts, projects, or activities to be performed substantially abroad, except those transactions secured by a mortgage, deed of trust, or other lien upon real property located in the state;

(d) The receipt of deposits or borrowings or the extensions of credit by an international banking facility, except the loan or deposit of funds secured by mortgage, deed of trust, or other lien upon real property located in the state; or

(e) Entering into foreign exchange trading or hedging transactions in connection with the activities described in paragraph (d).

(12) "Abroad" means in one or more foreign nations, or in the colonies, dependencies, possessions or territories of a foreign nation thereof or of the United States; or in the Commonwealth of Puerto Rico.

Section 2. Section 199.032, Florida Statutes, is amended to read:

199.032 *Levy of annual tax.*—There is hereby levied, to be assessed and collected as provided by this chapter:

(1) An annual tax of 1 mill is hereby imposed on each the dollar of the just valuation of all intangible personal property, except money as defined in s. 199.023(1)(a), and except for notes, bonds, and other obligations for the payment of money which are secured by mortgage, deed of trust, or other lien upon real property situated in the state; This tax shall be assessed and collected as provided in this chapter.

(2) A nonrecurring tax of 2 mills on the dollar of the just valuation of all notes, bonds, and other obligations for payment of money which are secured by mortgage, deed of trust, or other lien upon real property situated in the state.

(3) When notes, bonds, and other obligations for the payment of money are secured by personalty, taxable as provided for in subsection (1), and are also secured by real property, taxable as provided for in subsection (2), the taxpayer may elect to be taxed under subsections (1) and (2) hereof, and the tax shall be apportioned, based upon the value of the genuine primary security.

Section 3. Section 199.042, Florida Statutes, is amended to read:

199.042 *Due date of annual tax delinquency; discounts for early payment.*—

(1)(a) The All annual tax taxes on intangible personal property shall be due and payable on so as to be received by the department by June 30 of each year. Payment of the tax shall be made to the department upon filing of the return required by s. 199.052. A return mailed to the department shall be considered timely filed if it bears a postmark no later than the due date.

(2) A discount for early payment of the annual tax shall be allowed as follows: for payment on or before April 30, 4 percent; and for payment after April 30 but on or before May 31, 2 percent. and shall be delinquent on and after July 1 of each year. However, no return to the department shall be considered delinquent when said return is postmarked not later than the 30th day of such month. If June 30 falls on a Saturday, Sunday, or a federal or state holiday, no return postmarked or delivered to the department on the first workday immediately following such date shall be considered delinquent.

(b) The full amount of the taxes shown on any return required under this chapter shall accompany the return at the time of its filing. On all payments, discounts for early payment thereof shall be allowed as follows:

1. For payment in April or prior thereto, 4 percent;

2. For payment in May, 2 percent;

3. Tax payments made in June shall be without discount.

(2) All intangible taxes on notes, bonds, and other obligations for payment of money which are secured by mortgage, deed of trust, or other lien upon real property situated in the state shall be due and payable when the instrument is recorded or sought to be enforced.

Section 4. Section 199.052, Florida Statutes, is amended to read:

199.052 *Annual tax returns; payment of annual tax.*—

(1) An annual intangible tax return must be filed with the department by It is hereby made the duty of every person in the state, and every person who is has become a legal resident of the state on or before January 1 and; who owns or has control or; management, or custody of intangible personal property which is subject to annual taxation under s. 199.032, and by every other person, regardless of domicile, who on January 1 owns or has control or management of intangible personal property subject to annual taxation which has a business situs in this state. The return shall be due on June 30 of each year. It shall list separately the character, description, and just valuation of all such property. This chapter to file a sworn return with the department on or before June 30 of each year, listing separately the character, description, location, and just valuation of all such property. This subsection applies to any person, regardless of domicile, who owns or has management, custody, or control of intangible property that has acquired a business situs in this state.

(2) No person taxpayer subject to the annual tax imposed by this chapter shall be required to file a return or pay the annual a tax in any year when thereunder if the aggregate annual tax upon the person's taxpayer's intangible personal property, after exemptions, would be for any year is less than \$5. In such case, an annual return is not required unless the taxpayer is However, a banking organization claiming the exemption provided in s. 199.185(1)(h) 199.073(4) or an agent or fiduciary of whom the department requires an informational return shall be required to file a return regardless of the tax liability of the organization. Agents and fiduciaries shall report for each person for whom they hold intangible personal property intangibles if the aggregate annual tax on such each person is more than \$5.

(3) A husband and wife may file a joint return with regard to listing all intangible personal property held jointly or individually singly by them. and They shall then be jointly liable for the payment of the annual tax. all taxes due under this chapter. Husband and wife filing jointly shall be entitled to two exemptions as provided in s. 199.072(2).

(4) The trustee of a Florida-situs trust is primarily responsible for returning the trust's intangible personal property and paying the annual tax on it. The trust's beneficiaries, however, may individually return their equitable shares of the trust's intangible personal property and pay the tax on such shares, in which case the trustee need not return such property or pay such tax, although the department may require the trustee to file an informational return. The beneficial interest of a resident of Florida in a foreign trust shall be returned by the resident unless the trustee returns the resident's beneficial interest for taxation. Any foreign trustee may return the full value of the principal of the trust for taxation, in which event the owners of all beneficial interests in the trust shall not be required to return such interests.

(5) Each Florida resident with a beneficial interest, as defined in s. 199.023(7), in a foreign-situs trust, that is, a trust with situs outside of Florida, is primarily responsible for returning the resident's equitable

share of the trust's intangible personal property and paying the annual tax on it. The trustee of a foreign trust may return and pay the tax on the equitable shares of all Florida residents having beneficial interests, in which case the residents need not return such property or pay such tax.

(6) The personal representative or curator of a Florida estate is primarily responsible for returning the estate's intangible personal property and paying the annual tax on it. The heirs or devisees, however, may individually return their equitable shares of the estate's intangible personal property and pay the tax on such shares, in which case the personal representative or curator need not return such property or pay such tax, although the department may require the personal representative or curator to file an informational return.

(7) The guardian of the property of a Florida incompetent shall return the incompetent's intangible personal property and pay the annual tax on it. The custodian of a Florida minor under a gifts to minors or similar act shall return the minor's intangible personal property which is subject to the custodianship and pay the annual tax on it.

(8) Where an agent has control or management of intangible personal property, the principal is primarily responsible for returning such property and paying the annual tax on it, but the agent shall return such property on behalf of the principal and pay the annual tax on it if the principal fails to do so. The department may in any case require the agent to file an informational return.

(9)(5) An affiliated group of corporations may elect to make shall have the privilege of making a consolidated return for any year. The election shall be made by timely filing a consolidated return. Once made, an election may not be revoked, and it is binding for the tax year. The making of a consolidated return shall be upon the condition that all includable corporations which are members of the affiliated group consent to be included in said return. The making of a consolidated return shall be considered as such consent; however, the mere making of a consolidated return shall not in itself operate to provide a business taxable situs in this state for intangible personal property intangibles held by a non-includable corporation when the intangibles would not otherwise be required to be returned for taxation. The fact that members of an affiliated group own stock in corporations which do not qualify under the stock ownership requirements as members of an affiliated group shall will not preclude the filing of a consolidated return on behalf of the qualified members. Where a consolidated return is made returns, intercompany accounts, including the capital stock of an includable corporation, other than the parent, owned by another includable corporation, shall not be subject to annual taxation under this chapter. However, capital stock and other intercompany accounts of a nonqualified member of the affiliated group shall be subject to annual tax returned and taxed. Each corporation filing a consolidated return shall be accompanied by documentation identifying all intercompany accounts and containing such other information as the department shall require submit therewith a separate balance sheet, which shall properly identify and separately state all intercompany accounts, for each company included therein.

(6) The tax imposed on intangible personal property reported and paid by a trustee under subsection (1) or subsection (4), as agent, shall not be returned by the person owning, or having a beneficial interest in, such property.

(7)(a) Every person who shall take, receive, or record any note, bond, or other obligation for the payment of money which is secured by mortgage, deed of trust, or other written specific lien in the nature of a mortgage upon real property situated in the state shall pay the tax prescribed by this chapter in respect to the debt or obligation secured thereby to the clerk of the circuit court at the time the instrument is presented for recordation or, if not so presented, at the time of execution. In evidence thereof, the clerk of the circuit court, upon receiving payment thereof, shall place on such instrument a notation showing the amount of tax levied by this chapter and received by him.

(b) Any mortgage, deed of trust, or other lien given to replace a defective mortgage, deed of trust, or other lien, covering the identical real property as the original and securing identical original note or obligation, may be recorded without payment of additional tax upon proof of payment of the tax upon the original recording. The clerk shall place a notation on the new mortgage, deed of trust, or other lien showing that the tax has been paid on the original recording.

(c) No mortgage, deed of trust, or written evidence of a specific lien in the nature of a mortgage on real property shall be recorded in any public record of the state or be enforceable in any court of the state unless and until the tax levied by this chapter has been paid and until the notation of the clerk of the circuit court has been placed thereon showing the payment of the tax. However, the failure to place the notation thereon or to pay the correct amount of tax shall not affect the constructive notice given by the recordation of the mortgage, deed of trust, or instrument evidencing a lien. However, the provisions of this chapter do not apply to the assumption of a mortgage agreement between the mortgagor and his grantee when the amount of the indebtedness remains the same, whether or not the original obligor is released from liability on the note and mortgage.

(d) If the mortgage, deed of trust, or other lien subject to the tax levied by this chapter secures future advances, as provided in s. 697.04, the tax shall be paid at the time of execution on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced. Any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months shall, however, be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. The trustee under any such deed of trust or the owner of any such mortgage or other instrument evidencing such lien making any such advance shall pay the tax prescribed in this chapter in respect to the amount of the advance; and the clerk shall place a notation on the record of the mortgage, deed of trust, or other instrument evidencing such lien, or upon any supplemental instrument evidencing such advance and offered for recording, showing the amount of tax received by him. Failure to pay the tax shall not affect the lien for any such future advance given by s. 697.04, but any person who fails or refuses to pay such tax due by him is guilty of a misdemeanor and upon conviction shall be fined accordingly. The mortgage, deed of trust, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid.

(e) The clerk of the circuit court shall, on or before the 20th day of each month, transmit to the department all intangible taxes collected by him during the preceding month, together with a list of all instruments upon which the tax was paid.

(10)(9) The return filed by each Every banking organization otherwise required to file a return under this chapter shall set out certify to the department the character, description, location, and just valuation by category of all intangible personal property which is issued in or arises arising out of international banking transactions and which is owned by the such banking organization.

(9)(a) Filing returns or paying all or any portion of tax as shown on the return after the due date shall require a delinquency penalty of 5 percent for each month, or portion thereof, on the amount of tax delinquent but not to exceed 25 percent of the total tax levied against the property covered by that return.

(b) If any amount of tax imposed by s. 190.032(1) is not paid on or before the date prescribed for payment of such tax, determined without regard to any extensions, interest of 12 percent per year on the unpaid amount shall be paid from such date to the date of payment. Interest prescribed by this paragraph on any tax shall be deemed assessed upon the assessment of the tax to which such interest relates and shall be collected and paid in the same manner as taxes.

(c) Property omitted from any return shall require, in addition to the delinquency penalty, a specific penalty of 15 percent of the tax attributed to the omitted property.

(d) Property undervalued shall require a specific penalty of 15 percent of the tax attributed to the undervaluation.

(e) The department may settle or compromise such interest or penalties pursuant to s. 213.21.

(11)(10) Securities Stock held in margin accounts by a security broker not acting as in other than a fiduciary relationship shall be returned, and the annual tax on such securities shall be paid, reported and the tax thereon paid by the customer owning them, purchasing the same, but under no circumstances shall The security broker shall not from whom the stock is purchased be required to return report or pay the tax on such securities said margin accounts.

(12) *Except as otherwise provided in this section, the owner of intangible personal property is liable for the payment of annual tax on it, and any other person required to return such property is liable for the tax if the owner fails to pay it.*

Section 5. Section 199.057, Florida Statutes, is created to read:

199.057 Corporate election to pay stockholders' annual tax.—

(1) Every corporation incorporated or qualified to do business in this state may elect each tax year to pay the annual tax on any class of its stock, as agent for its Florida stockholders holding such stock.

(2) To make the election, the corporation shall:

(a) File written notice with the department on or before June 30 of the year for which the election is made.

(b) File an annual return with respect to such stock and its own intangible personal property.

(c) Furnish its Florida stockholders with written notice, on or before April 1 of the year for which the election is made, that the election is being made, including a description of the class or classes of stock which are affected. An electing corporation shall certify on its notice to the department that its stockholders were timely notified of the election.

(3) No election shall be valid unless timely notice is given to the department under paragraph (2)(a). Once made, an election may not be amended or revoked, and it is binding for the tax year.

Section 6. Section 199.062, Florida Statutes, is amended to read:

199.062 ~~Annual tax information reports; companies, corporations, and brokers.—~~

(1) ~~On or before April 1 of each year, each corporation doing business in Florida shall give its Florida stockholders of record as of the preceding December 31 a written notice reflecting the just value of each class of its stock subject to the annual tax under this chapter as of the preceding January 1. This notice shall not be binding on the department and shall not prevent the department from taking action with regard to any undervaluation. However, no notice is required as to any class of stock:~~

~~(a) Which is regularly listed on a public stock exchange or traded over-the-counter, unless the shares are subject to restrictions and the value returnable by the stockholder is less than the published price; or~~

~~(b) As to which the corporation has made an election under s. 199.057.~~

~~(2) On or before June 30 of each year, each corporation doing business in Florida shall file the following with the department:~~

~~(a) A written notice containing a listing of the corporation's Florida stockholders of record as of the preceding December 31, including such additional information as the department may prescribe. However, no list is required:~~

~~1. As to stockholders holding only classes of stock as to which an election has been made under s. 199.057;~~

~~2. As to stockholders holding only shares not subject to the annual tax; or~~

~~3. As to stockholders holding only shares with respect to which a dividend was paid during the preceding calendar year.~~

~~(b) A copy of any written notice to stockholders required by subsection (1) or, if no written notice is required by subsection (1), written notice stating the reason that no written notice is required by subsection (1).~~

~~(c) If the corporation's Florida stockholders hold only shares not subject to the annual tax, a written notice to that effect.~~

~~(d) If the corporation's Florida stockholders hold shares with respect to which a dividend was paid during the preceding calendar year, a written notice to that effect.~~

~~(e) If the corporation has no Florida stockholders, a written notice to that effect.~~

(3) *On or before June 30 of each year, all security brokers registered under the laws of Florida shall file with the department a position statement as of December 31 of the preceding year for each customer whose mailing address is within the state. Such statement shall include the customer's name, address, social security number or federal identification number, the number and description of all securities held for the customer, and such other information as the department may reasonably require.*

(4) *All fiduciaries shall serve the department with a copy of each inventory required to be prepared or filed in the circuit court under general law or rules adopted by the Supreme Court relating to decedent's estates, trusts, or guardianships. No such inventory required to be filed in the circuit court may be approved by the court until such copy as required by this subsection has been filed with the department. When an inventory is not required to be filed in the circuit court, the personal representative of a decedent's estate shall serve the department with a copy of one inventory as provided in s. 733.604, and all other fiduciaries shall return such information as shall be prescribed by rule of the department.*

~~(1) Every company or corporation, including financial institutions, qualified to do business in this state, domestic or foreign, shall file with the department, on or before June 30 of each year, a report of all its registered Florida stockholders as of December 31 of the previous year, except that no report is required under this subsection:~~

~~(a) If the security is not taxable under this chapter;~~

~~(b) If the company has paid any dividend during the previous year on the class of security held by the Florida stockholder;~~

~~(c) If the company has exercised the election to pay the tax as agent for its Florida stockholders under subsection (3); or~~

~~(d) If there are no Florida stockholders.~~

~~(2) The report shall be on forms prescribed or approved by the department and shall include the name, address, and social security or federal employer identification number of each Florida stockholder, the number and class of shares held by each Florida stockholder, the just value of each class on January 1 of the tax year, and such other information as may be reasonably required by the department.~~

~~(3)(a) Every company or corporation, including financial institutions, qualified to do business in this state, domestic or foreign, shall have the election each tax year to pay the intangible tax on any class of its stock, as agent for its Florida stockholders, and be relieved of the duty to file the report of registered Florida stockholders for any such class of stock for the tax year required under subsection (1).~~

~~(b) The election shall be affirmatively exercised by the company or corporation by filing written notification of the election with the department on or before June 30 each year on forms prescribed by the department by rule. In addition, a company or corporation exercising this election shall furnish its Florida stockholders with written notice, on or before April 1 of each year, that the company or corporation as agent has exercised the election to pay the tax on the class or classes of stock for the year. A company exercising this election shall certify on the notification filed with the department that its shareholders were notified by April 1 of the election by the company to pay as agent.~~

~~(c) If the company or corporation fails to notify the department of its election to pay the tax as agent, the election shall not be valid, regardless of any notification provided stockholders; and the company or corporation shall be required to file the report for all its Florida stockholders under subsection (1), regardless of any exception in subsection (1).~~

~~(d) Once a company or corporation has exercised the election under this section, the election for the tax year may not be amended or revoked and shall be binding on the company for the tax year. However, such election shall not be binding for other tax years.~~

(4) *All security brokers registered under the laws of Florida shall file with the department, on or before June 30 of each year, a position statement as of December 31 of the preceding year for each customer whose mailing address is within the state. Such statement shall include the customer's name, address, social security number or federal identification number, the number and description of all securities held for the customer, and such other information as the department may reasonably require.*

~~(5) In order to provide for uniform reporting, every company or corporation qualified to do business in this state shall:~~

~~(a) On or before April 1 of each year notify its Florida stockholders of record as of December 31 of the preceding year of the just value on January 1 of each class of its stock which is not regularly listed on any of the public stock exchanges or which is not regularly traded over the counter. Such notification is required when a class of stock is regularly listed or regularly traded over the counter and the shares are subject to restrictions and the value reportable by the stockholder is less than the published price. Values determined by a company or corporation shall not be binding on the department. In the event the department determines the stock is undervalued, it shall proceed to assess and collect from each person subject to tax the amount of tax, penalty, and interest due on such shares based on the correct value.~~

~~(b) On or before June 30 of each year:~~

~~1. Furnish the department with written notification of any of its shares which are not taxable under this chapter.~~

~~2. Furnish the department with written notification of the fact that the company or corporation has paid a dividend during the previous calendar year to the holders of any class of its stock.~~

~~3. Furnish the department with written notification in the event that there are no Florida stockholders for all classes of its stock.~~

~~4. File with the department the valuation information required under paragraph (a), along with certification that its Florida shareholders were furnished the required information by April 1.~~

~~(6)(a) Failure to file the reports required by subsection (1) or subsection (4) within the time required shall subject the company, corporation, or broker to a penalty. The penalty shall be the lesser of \$10 for each Florida stockholder record or Florida customer record, as the case may be, not timely filed, or \$100 plus \$50 for each month or portion thereof from the date due until satisfactory filing with the department.~~

~~(b) Failure to file the notifications required by paragraph (5)(b) shall subject the company or corporation to a penalty of \$100.~~

~~(c) Such penalties shall be assessed and collected in the same manner as other penalties imposed by this chapter. The department may waive or compromise such penalties under the provisions of s. 213.21.~~

~~(7)(a) The department is specifically authorized and empowered, after making written request, to examine at all reasonable hours all books, records, and other documents relating to the reports of companies, corporations, and brokers charged with the duty to file reports or make reports required in this section.~~

~~(b) In the event that a company, corporation, or broker refuses to permit examination of such records by the department, the department shall have the right to proceed in any circuit court against such company, corporation, or broker to seek a mandatory injunction or other appropriate remedy to enforce its right, as granted by this section, to require examination of such records. If the injunction or other appropriate remedy is granted, the court may order the company, corporation, or broker to pay the costs of such legal action and the cost of the subsequent examination by the department.~~

~~(8) The companies, corporations, and brokers subject to the provisions of this section shall keep and preserve all books, records, and documents relating to the information reported under this section for a period of 3 years from June 30 of each tax year.~~

Section 7. Section 199.072, Florida Statutes, as amended by chapter 82-83, Laws of Florida, is hereby repealed.

Section 8. Section 199.103, Florida Statutes, is amended to read:

199.103 Basis of assessment; valuation.—The department shall assess All intangible personal property shall be subject to the annual tax imposed by this chapter at its just valuation as of January 1 of each year. Such property shall be valued in the following manner:

(1) Shares of stock of corporations regularly listed on any public stock exchange or regularly traded over-the-counter shall be valued at their closing prices on the last business day of the previous calendar year.

(2) Bonds regularly listed on any public stock exchange or regularly traded over-the-counter shall be valued at their closing bid prices on the last business day of the previous calendar year.

(3) Shares of stocks, bonds, or similar instruments of corporations not listed on any public stock exchange or not regularly traded over-the-counter shall be valued as of January 1 of each year on the basis of those factors customarily considered in determining fair market value.

(4) Accounts receivable shall be valued at their face value as of January 1 of each year, less a reasonable allowance for uncollectible accounts.

(5) All notes and other obligations shall have a value equal to their unpaid balance as of January 1 of each year, unless the taxpayer can establish a lesser value upon proof satisfactory to the department.

(6) All other forms of intangible personal property shall be valued on the basis of those factors customarily considered in determining fair market value.

Section 9. Sections 199.112 and 199.122, Florida Statutes, are hereby repealed.

Section 10. Section 199.133, Florida Statutes, is created to read:

199.133 Levy of nonrecurring tax; relationship to annual tax.—

(1) A one-time nonrecurring tax of 2 mills is hereby imposed on each dollar of the just valuation of all notes, bonds, and other obligations for payment of money which are secured by mortgage, deed of trust, or other lien upon real property situated in Florida. This tax shall be assessed and collected as provided by this chapter.

(2) The nonrecurring tax shall apply to a note, bond or other obligation for payment of money only to the extent it is secured by mortgage, deed of trust, or other lien upon real property situated in Florida. Where a note, bond or other obligation is secured by personal property or by real property situated outside Florida, as well as by mortgage, deed of trust, or other lien upon real property situated in Florida, then the nonrecurring tax shall apply to that portion of the note, bond or other obligation which bears the same ratio to the entire principal balance of the note, bond or other obligation as the value of the real property situated in Florida bears to the value of all of the security; however, if the security is solely made up of personal property and real property situated in Florida, the taxpayer may elect to apportion the taxes based upon the value of the collateral, if any, to which the taxpayer by law or contract must look first for collection. In no event shall the portion of the note, bond or other obligation which is subject to the nonrecurring tax exceed in value the value of the real property situated in Florida which is the security. The portion of a note, bond or other obligation which is not subject to the nonrecurring tax shall be subject to the annual tax unless otherwise exempt.

Section 11. Section 199.135, Florida Statutes, is created to read:

199.135 Due date and payment of nonrecurring tax.—The nonrecurring tax imposed on notes, bonds, and other obligations for payment of money secured by a mortgage, deed of trust or other lien evidenced by a written instrument presented for recordation shall be due and payable when the instrument is presented for recordation. If there is no written instrument or if it is not so presented within 30 days following creation of the obligation, then the tax shall be due and payable within 30 days following creation of the obligation. Where an instrument giving rise to the mortgage, deed of trust or other lien is recorded, the person recording it shall pay the tax to the clerk of the circuit court to whom the instrument is presented for recording. The clerk shall note the amount received upon the instrument. If the instrument is being recorded in more than one county, the tax may be paid to the clerk of circuit court in any such county, and upon request, such clerk shall notify the clerks of circuit court in the other counties as to such payment. Where no instrument is recorded, the tax shall be paid to the department, which shall give a receipt. On or before the 20th day of each month, each clerk shall transmit to the department all nonrecurring intangible taxes collected during the preceding month, together with a list of all instruments upon the recording of which the tax was paid.

Section 12. Section 199.143, Florida Statutes, is created to read:

199.143 Future advances.—

(1) If the mortgage, deed of trust, or other lien secures a line of credit or otherwise secures future advances, as provided in s. 697.04, the nonrecurring tax shall initially be paid on the initial obligation secured, excluding future advances. Each time an additional amount is borrowed or a future advance is made, additional nonrecurring tax shall be paid on the amount of the advance. However, any increase in the amount of original indebtedness caused by interest accruing under an adjustable interest rate obligation having an initial interest rate adjustment interval of not less than 6 months shall be taxable as a future advance only to the extent such increase is a computable sum certain when the original indebtedness is incurred.

(2) The trustee, if a deed of trust, or the owner of the obligation, if a mortgage or other lien, making the advance shall pay the additional tax to the clerk to whom the initial tax was paid. The clerk shall note the amount received upon the instrument, if one has been recorded, or shall otherwise give a receipt.

Section 13. Section 199.145, Florida Statutes, is created to read:

199.145 Corrective mortgages; assignments; assumptions; refinancing.

(1) Any mortgage, deed of trust, or other lien given to replace a defective mortgage, deed of trust, or other lien, covering the identical real property as the original and securing the identical original note or obligation, may be recorded without payment of additional nonrecurring tax upon proof of payment of the tax upon the original recording. The clerk shall note the original payment on the new instrument.

(2) No additional nonrecurring tax shall be due upon the assignment by the obligee of a note, bond or other obligation for the payment of money upon which a nonrecurring tax has previously been paid.

(3) No additional nonrecurring tax shall be due upon the assumption of a note, bond or other obligation for the payment of money if a nonrecurring tax has previously been paid and the amount of the indebtedness remains the same, whether or not the original obligor is released from liability.

(4) Where a note, bond or other obligation upon which a nonrecurring tax has previously been paid is refinanced with the original obligee or its assignee:

(a) No additional nonrecurring tax is due if the principal balance of the new obligation is less than or equal to the unpaid principal balance of the original obligation, plus accrued but unpaid interest, as of the refinancing.

(b) Additional nonrecurring tax is due if the principal balance of the new obligation exceeds the principal balance of the original obligation, plus accrued but unpaid interest, as of the refinancing. If the original obligor is not liable to the obligee under the new obligation, the additional nonrecurring tax shall be computed on the entire principal balance of the new obligation; otherwise, the additional nonrecurring tax shall be computed on the excess of the principal balance of the new obligation over the principal balance of the original obligation, plus accrued but unpaid interest, as of the refinancing.

Section 14. Section 199.155, Florida Statutes, is created to read:

199.155 Valuation.—Subject to the provisions of s. 199.133(2), all notes, bonds, and other obligations for payment of money subject to the nonrecurring tax shall be valued at the principal amount of indebtedness evidenced by such obligation.

Section 15. Section 199.175, Florida Statutes, is created to read:

199.175 Business situs.—

(1) All bills, notes, accounts receivable, other obligations or credits arising out of, or issued in connection with, the sale, leasing, or servicing of real or personal property in Florida shall be deemed to have a Florida business situs and shall thus be subject to taxation under this chapter. This rule shall apply regardless of where such obligations or credits are kept, approved as to their creation, or paid. Sales of tangible personal property are made in Florida if the property is delivered or shipped to a purchaser within Florida, regardless of the f.o.b. point or other conditions of the sale. The provisions of this section shall in no way be construed to alter the tax situs of intangibles not connected with the sale, leasing, or servicing of real or personal property in the state.

(2) All bills, notes, accounts receivable, other obligations or credits arising out of, or issued in connection with, the sale of services in Florida by any person representing business interests in Florida that may claim domicile elsewhere shall be deemed to have a Florida business situs and shall thus be subject to taxation under this chapter. This rule shall apply regardless of where such obligations or credits are kept, approved as to their creation, or paid.

(3) It is the intent of this section that no nonresident may transact business in the state without paying the same tax which the state would impose on residents transacting the same business.

Section 16. Section 199.183, Florida Statutes, is created to read:

199.183 Taxpayers exempt from annual and nonrecurring taxes.—

(1) Intangible personal property owned by this state or any of its political subdivisions or municipalities shall be exempt from taxation under this chapter. This exemption shall not apply to any leasehold or other interest which is described in s. 199.023(1)(d).

(2) Intangible personal property owned by nonprofit religious, nonprofit educational, or nonprofit charitable institutions shall be exempt from taxation under this chapter. This exemption shall be strictly defined, limited, and applied in each category as follows:

(a) "Religious institutions" means churches and ecclesiastical or denominational organizations having established physical places for worship in Florida at which nonprofit religious services and activities are regularly conducted, as well as church cemeteries.

(b) "Educational institutions" means only:

1. Public or nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by, or membership in, the Southern Association of Colleges and Secondary Schools, Department of Education, or the Florida Council of Independent Schools; or

2. Nonprofit libraries, art galleries, and museums open to the public.

(c) "Charitable institutions" means only:

1. Nonprofit corporations operating physical facilities in Florida at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay; or

2. Those institutions qualified as charitable under s. 501(c)(3), United States Internal Revenue Code of 1954.

Intangible personal property shall not be deemed to be owned by such exempt institutions if it is held in a trust of any kind under which the institution has no present interest in the trust principal except the right to compel the performance of the trust agreement.

Section 17. Section 199.185, Florida Statutes, is created to read:

199.185 Property exempted from annual and nonrecurring taxes.—

(1) The following intangible personal property shall be exempt from the annual and nonrecurring taxes imposed by this chapter:

(a) Money.

(b) Franchises.

(c) Any interest as a partner in a partnership, either general or limited.

(d) Notes, bonds and other obligations issued by the State of Florida or its municipalities, counties, and other taxing districts, or by the United States Government and its agencies.

(e) Intangible personal property held in trust pursuant to any stock bonus, pension and profit-sharing plan or any individual retirement account which is qualified under s. 401 or s. 408 of the United States Internal Revenue Code, 26 U.S.C. ss. 401 and 408, as amended.

(f) Notes and other obligations, except bonds, to the extent that such notes and obligations are secured by mortgage, deed of trust, or other lien upon real property situated outside the state.

(g) The assets of a corporation registered under the Investment Company Act of 1940, 15 U.S.C. s. 80-a-1-52, as amended.

(h) All intangible personal property issued in or arising out of any international banking transaction and owned by a banking organization.

(2) Every natural person is entitled each year to an exemption of the first \$20,000 of the value of property otherwise subject to the annual tax. A husband and wife filing jointly shall have an exemption of \$40,000. Agents and fiduciaries, other than guardians and custodians under a gifts to minors act, filing as such may not claim this exemption on behalf of their principals or beneficiaries; however, if the principal or beneficiary returns the property held by the agent or fiduciary and is a natural person, the principal or beneficiary may claim the exemption. No taxpayer shall be entitled to more than one such exemption. This exemption shall not apply to that intangible personal property described in s. 199.023(1)(d).

(3) Every natural person who is a widow or widower, or who is blind, or who is totally and permanently disabled, is entitled each year to an additional exemption of \$500 of property otherwise subject to the annual or nonrecurring tax. This exemption is afforded by s. 3, Art. VII, of the State Constitution and is available only to the extent not used against real property or tangible personal property taxes.

Section 18. Section 199.202, Florida Statutes, is amended to read:

199.202 Administration of law; rules and regulations.—

~~(1) The cost of preparing and distributing the reports, forms, and paraphernalia for the collection of the tax imposed by this chapter and expenses of the inspection and enforcement duties required herein shall be borne by the revenue produced by this chapter.~~

(2) The department shall administer and enforce the assessment and collection of the taxes, interest, and penalties imposed by this chapter. *It may by rule prescribe the form and content of all returns and reports. It is further authorized to promulgate all other make and publish such rules and regulations not inconsistent with this chapter as it deems may deem necessary to administer and enforce the provisions of this chapter.*

~~(3) Penalties as provided in this chapter, unless waived or compromised by the department, shall be assessed and collected in the same manner as the tax levied by this chapter.~~

Section 19. Section 199.212, Florida Statutes, is amended to read:

199.212 All state agencies to cooperate in administration of law. ~~The department may be empowered to call on any state, county, or municipal agency, department, bureau, or board for any and all information which may, in the department's judgment, assist it be of assistance in administering, or preparing for the administration of, this chapter ., and Such state, county, or municipal agency, department, bureau, or board shall promptly is hereby authorized, directed, and required to furnish such information.~~

Section 20. Section 199.218, Florida Statutes, is created to read:

199.218 Books and records.—

(1) Each taxpayer shall retain all books and other records necessary to identify the taxpayer's intangible personal property and to determine any tax due under this chapter, as well as all books and other records otherwise required by rule of the department with respect to any such tax, until the department's power to make an assessment with respect to such tax has terminated under s. 199.232(3).

(2) Each corporation and broker subject to the provisions of s. 199.062 shall preserve all books and other records relating to the information reported under s. 199.062 or otherwise required by rule of the department for a period of 3 years from the due date of the report.

Section 21. Section 199.222, Florida Statutes, is amended to read:

199.222 ~~Confidentiality Destruction of returns by department.—It shall be the duty of the department to destroy All annual intangible personal property tax returns filed with the department shall be confidential, as provided in s. 213.053 4 years after the tax with respect to the return has been paid.~~

Section 22. Section 199.232, Florida Statutes, is amended to read:

199.232 Powers of department.—

(1)(a) *The department may audit the books and records of any person to determine whether annual or nonrecurring tax has been properly paid.*

(b) *With regard to annual tax, an audit for any year may be commenced:*

1. *Within 3 years from the due date for filing the return for the year or from actual filing of the return, whichever is later; or*

2. *At any time while a right to refund for any tax due during the year is available.*

(c) *With regard to nonrecurring tax, an audit may be commenced:*

1. *Within 3 years from the due date of the tax; or*

2. *At any time while a right to refund for such tax is available.*

(d) *An audit shall be commenced by service of a written notice of intent to audit upon the taxpayer, either in person or by certified mail.*

(2) *The department may inspect all records of the taxpayer which may be relevant to the audit and may compel the testimony of the taxpayer under oath or affirmation. The department may also issue subpoenas to compel the testimony of third parties under oath or affirmation and the production of records and other evidence held by third parties, including corporations and brokers. Any duly authorized representative of the department may administer an oath or affirmation. If the taxpayer fails to give testimony or to produce any requested records, or if a third party fails to comply with a subpoena, any circuit court having jurisdiction over the taxpayer or third party may, upon application of the department, issue such orders as are necessary to secure compliance.*

(3) *With or without an audit, the department may assess any tax deficiency resulting from nonpayment or underpayment of the tax, as well as any applicable interest and penalties. The department shall assess on the basis of the best information available to it, including estimates based on the best information available to it if the taxpayer fails to permit inspection of the taxpayer's records, fails to file an annual return, files a grossly incorrect return or files a false and fraudulent return. To be valid, an assessment must be made within the following time periods:*

(a) *As to annual tax for any year:*

1. *Within 3 years from the due date for filing the return or from actual filing of the return, whichever is later; or*

2. *At any time while a right to refund for any tax due during the year is available.*

(b) *As to nonrecurring tax:*

1. *Within 3 years from the due date for payment of the tax; or*

2. *At any time while a right to refund for such tax is available.*

However, the time for making an assessment shall be stayed during the period of an audit.

(4) *Following an assessment, the department shall collect the assessed amount from the taxpayer. The assessment shall be considered prima facie correct, and the taxpayer shall have the burden of showing any error in it.*

(5) *The department shall credit or refund any overpayment of tax which is revealed on an audit or for which a claim for refund is filed. A claim for refund may be filed within 3 years from the due date of the tax or the payment of the tax, whichever is later. It shall be filed by the taxpayer, or the taxpayer's heirs, personal representatives, successors or assigns, and shall include such information as the department may require.*

(6) *In its discretion, the department may for reasonable cause grant extensions of time not to exceed 3 months for paying any tax due, or for filing any return or report required, under this chapter.*

~~(1) The department shall ascertain by diligent search and inquiry whether all persons as defined in this chapter have made proper returns and whether all intangible personal property subject to taxation has been assessed. If the department discovers that any intangible personal property has for any reason escaped taxation or has been undervalued, it shall assess the same separately for each year that the property may have escaped taxation or has been undervalued, and the tax and penalties shall be levied and collected by the department.~~

(2) Upon discovery of any person that the department has reason to believe should have filed a return but who failed or refused to do so, the department may require that person to file completed returns for all years under investigation, including the current year. The total tax and penalties accrued to the date of payment must accompany such returns. On receipt of such returns, the department, using available information, shall ascertain if any intangible personal property has either been omitted or undervalued. Upon discovery that intangible personal property was either omitted or undervalued, the department shall assess such property at the rate and in the manner as provided in this chapter.

(3) If, upon examination of returns that have been filed, the department has reason to believe that any intangible personal property has been omitted or has been undervalued, it may require the person filing the return to produce the books, records, and documents deemed necessary by the department to discover omitted property or to determine the just values of all listed or omitted property.

(4) The department is authorized to audit or inspect the books, records, or documents of persons and correct by credit or refund any overpayment of tax, and, in the event of a deficiency, an assessment of such deficiency shall be made and collected. No assessment shall be made, except pursuant to an investigation, after the expiration of 3 years from the due date for filing a return or the date of filing, whichever is later.

(5)(a) In the event any person charged herein:

1. Fails or refuses to make his books, records, or documents available for inspection, so that no audit or examination can be made of the books and records of such person; or

2. Fails to make a return and pay the tax as provided by this chapter; or

3. Makes a grossly incorrect return; or

4. Makes a return that is false and fraudulent,

it shall be the duty of the department to make an assessment from an estimate based on the best information then available to it for the taxable period, together with penalties if such have accrued.

(b) The department shall proceed to collect such taxes and penalties, if such have accrued, on the basis of such assessment, which shall be considered prima facie correct. The burden to show the contrary shall rest upon the person so assessed.

(6) It shall be the duty of every person required to make a return and pay tax under this chapter to keep and preserve suitable records of intangible personal property and such other books and documents as may be necessary to determine the amount of the tax due hereunder and other information as may be required by the department. It shall be the further duty of every such person so charged to keep and preserve, for the same 3-year period in which a refund would be allowed or the same 3-year period as prescribed herein for the time an assessment may be made by the department, all such records as may be required by the department for the reasonable administration of this chapter; and all such records shall be open to examination at all reasonable hours by the department or any of its duly authorized agents.

(7) An investigation may be made against a person for any year in which that person's right to a refund is available. The date a taxpayer is contacted personally by an agent of the department, or the date of a certified letter from the department to the last known address of the taxpayer, shall be the date that will govern the period subject to assessment.

(8) After an investigation has been completed and a deficiency is found to be due, the taxpayer shall be notified in writing, either by delivery or by certified mail at his or its last known address, of the amount of tax and penalty due. Full payment for the total amount shall be made by the taxpayer to the place designated and within the time specified in such notice.

(9) The department shall have the power to issue subpoenas to compel the attendance of witnesses and the production of documents, papers, books, records, and other evidence before it in any matter over which it has jurisdiction under this chapter. Any duly authorized representative of the department shall have the power to administer oaths and affirmations to any person.

(10) If any person shall refuse to obey any such subpoena, to give testimony, or to produce evidence as required thereby, any judge of a circuit

court having jurisdiction over that person may, upon application of the department showing such failure and refusal to comply, make and issue such orders as may be necessary to secure the compliance of such person.

Section 23. Section 199.252, Florida Statutes, is hereby repealed.

Section 24. Section 199.262, Florida Statutes, is amended to read:

199.262 Tax liens and garnishment.—

(1) When any tax imposed by this chapter becomes delinquent, or is otherwise in jeopardy, it shall be the duty of the department *shall* to issue a warrant for the full amount of tax due or estimated to be due, together with *interest*, penalties and cost of collection. *The* Such warrant shall be directed to all and singular the sheriffs of the state. *It and* shall be recorded with the clerk of the circuit court in the county where the delinquent taxpayer's property is located. Upon recording, the amount of *the* such warrant shall become a lien upon the taxpayer's real *and* or personal property in such county in the same manner as a judgment duly docketed and recorded, and the clerk of the circuit court shall issue execution *on the warrant in thereon* the same manner as on a judgment. The sheriff shall *then execute the warrant thereupon proceed in all respects and with like effect and in the same manner as prescribed by law for in respect to executions issued against property upon judgments judgment of the circuit court, and he shall be entitled to the same fees for his services in executing the warrant. Upon payment of the such execution, warrant, or judgment, the department shall be authorized and directed to satisfy the lien of record within 30 days; and any interested person may thereafter compel the department to satisfy the lien of record records.*

(2) Whenever *the department deems* it becomes necessary, in the judgment of the department, it may issue an alias tax execution. *Each alias tax execution or tax executions which, however, shall be so designated on its the face of the tax execution. Each Any such* alias tax execution shall have the same force and effect as the original.

(3) Tax executions *may be levied upon any third party having any assets of the delinquent taxpayer in its possession or control or that is indebted to the delinquent taxpayer. When any tax execution is so levied, it shall have the force and effect of a writ of garnishment. The third party shall pay the debt or deliver the assets of the delinquent taxpayer to the department. The receipt of the department shall be complete discharge to the third party to the extent of the debt paid or assets turned over. shall have the same force and effect as a writ of garnishment when levied upon any person, firm, or corporation that shall have any goods, moneys, chattels, or effects of the delinquent taxpayer in its hands, possession, or control or that shall be indebted to such delinquent taxpayer. When any tax execution is so levied upon any debtor or person holding property of the taxpayer, such debtor or person shall pay the debt or deliver the property of the delinquent taxpayer to the department or an authorized agent of the department levying such writ, and the receipt of the department or an authorized agent of the department shall be complete discharge to that extent of the debtor or person holding such property.*

(4) Any employee of the department *may be* designated in writing by the executive director of the department *is* authorized to make and sign assessments, tax warrants, assignments of tax warrants, and satisfactions of tax warrants.

(5) Whenever any tax execution issued under the provisions of this chapter or any previous law providing for the administration of intangible personal property tax becomes void by virtue of the expiration of any statute of limitations or otherwise, the department *may* or any tax collector or other officer having official custody of the pertinent records shall have authority to cancel *it* the same of record and shall do so upon the request of any interested person. Such cancellation shall be recorded by the clerks of the courts.

Section 25. Section 199.272, Florida Statutes, is amended to read:

199.272 Suits for violation of this chapter; jurisdiction and service.—

(1) All suits brought hereinafter by the department against any person defined in this chapter for any violation of this chapter and for the purpose of effecting collection of any tax due from any person, including garnishment proceedings, regardless of the amount, shall be brought thereon in the circuit courts of this state having jurisdiction of the subject matter.

(2) Every person having his principal place of business outside of this state but subject to the provisions of this chapter shall designate with the department an agent for service within the state for the purpose of enforcing this chapter. If such person has not designated an agent, ~~the department may deem the Department of State shall be deemed the agent for service, or any agent or employee of the person within the state as shall be deemed agent for service.~~

Section 26. Section 199.282, Florida Statutes, is amended to read:

199.282 ~~Penalties Punishment~~ for violation of this chapter.—

(1) Any person willfully ~~violating or failing or refusing~~ to comply with any of the provisions of this chapter ~~or violating any of the provisions hereof~~ shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(2) ~~If any annual or nonrecurring tax is not paid by the statutory due date, then despite any extension granted under s. 199.232(6), interest shall run on the unpaid balance from such due date until paid at the rate of 12 percent per year.~~

(3) ~~If any annual or nonrecurring tax is not paid or if an annual tax return is not filed by the due date, a delinquency penalty shall be charged. The delinquency penalty shall be 5 percent of the delinquent tax for each calendar month or portion thereof from the due date until paid, up to a limit of 25 percent of the total tax not timely paid.~~

(4) ~~If an annual tax return is filed and property is either omitted from it or undervalued, then a specific penalty shall be charged. The specific penalty shall be 15 percent of the tax attributable to each omitted item or to each undervaluation. No delinquency or late filing penalty shall be charged with respect to any undervaluation.~~

(5) ~~No mortgage, deed of trust, or other lien upon real property situated in Florida shall be enforceable in any Florida court, nor shall any written evidence of such mortgage, deed of trust, or other lien be recorded in any public record of the state, until the nonrecurring tax imposed by this chapter, including any taxes due on future advances, has been paid and the clerk of circuit court collecting the tax has noted its payment on the instrument or given other receipt for it. However, failure to pay the correct amount of tax or failure of the clerk to note payment of the tax on the instrument shall not affect the constructive notice given by recording of the instrument.~~

(6) ~~A late reporting penalty of \$100 shall be imposed:~~

(a) ~~Upon any corporation which does not timely file a written notice required under s. 199.062(2), with a separate penalty to apply to each delinquent notice.~~

(b) ~~Upon any security broker which does not timely file the position statements required by s. 199.062(3).~~

(7) ~~Interest and penalties attributable to any tax shall be deemed assessed when the tax is assessed. Interest and penalties shall be collected in the same manner as tax. The department may waive or compromise tax, interest or penalties under the provisions of s. 213.21(3).~~

Section 27. Section 199.292, Florida Statutes, is amended to read:

199.292 ~~Disposition of intangible personal property taxes; appropriations for expenses of assessment and collection; county sharing.—~~

~~(1) All intangible personal property taxes levied, assessed, and collected under and pursuant to this chapter shall be promptly remitted by the clerk of the circuit court or, during the implementation period, by the tax collector to the Department of Revenue, to be placed in a special fund designated as the "Intangible Tax Trust Fund." The amount collected by the Department of Revenue shall also be deposited in the Intangible Tax Trust Fund. The fund shall be disbursed as follows:~~

~~(1) Revenues derived from the annual intangible personal property tax on a leasehold described in property defined by s. 199.023(1)(d)(f) shall be returned to the local school board for in the county in from which the property subject to the leasehold is situated revenue was derived.~~

~~(2) There is hereby appropriated annually out of the Intangible Tax Trust fund the amount necessary for the effective and efficient administration performance of the duties, services, functions, and enforcement by the department of the provisions of chapters 192, 193, 194, 195, 196, 197, and 198 and this chapter and for the fees of the county property~~

~~appraisers and tax collectors allowed them by the law for the assessment and collection of intangible personal property taxes. It shall be the duty of the department to pay from the Intangible Tax Trust Fund these costs and fees.~~

~~(3) The department shall pay from the Intangible Tax Trust Fund the entire cost of all forms, books, and records of any type required by law to be furnished each county or county officer by the Department of Revenue, and a sum sufficient to pay therefor is hereby annually appropriated out of the Intangible Tax Trust Fund.~~

~~(3)(4) An amount equal to 55 percent of the remaining total net intangible personal property taxes collected shall be transferred to the Revenue Sharing Trust Fund for Counties in the month following collection. An amount equal to 45 percent of the remaining taxes collected. The remaining balance of net collections from this tax shall be transferred to the General Revenue Fund of the state. For the purposes of this law, "net collections" means the total amount collected less a pro rata share of all costs as provided in subsections (2) and (3).~~

~~(5) The distribution of these amounts shall be made quarterly in the months of September, December, March, and June and shall include the net collections through the end of the month preceding the distributions thereof.~~

Section 28. Subsection (7) of section 193.052, Florida Statutes, as amended by chapter 84-106, Laws of Florida, is hereby repealed.

Section 29. Subsection (5) of section 733.604, Florida Statutes, 1984 Supplement, is amended to read:

733.604 Inventory.—

(5) The personal representative shall serve a copy of the inventory on the Department of Revenue as provided in s. 199.062(4) ~~193.052(7)~~.

Section 30. Paragraph (b) of subsection (2) of section 196.199, Florida Statutes, is amended to read:

196.199 Exemptions for property owned by governmental units.—

(2) Property owned by the following governmental units, but used by nongovernmental lessees, shall only be exempt from taxation under the following conditions:

(b) Except as provided in paragraph (c), the exemption provided by this subsection shall not apply to those portions of a leasehold or other interest estate defined by s. 199.023(1)(d)(f), subject to the provisions of subsection (7). Such leasehold or other interest estate shall be taxed only as intangible personal property pursuant to chapter 199 if rental payments are due in consideration of such leasehold or other interest estate. If no rental payments are due pursuant to the agreement creating such leasehold or other interest estate, the leasehold or other interest estate shall be taxed as real property. Nothing in this paragraph shall be deemed to exempt personal property, buildings, or other real property improvements owned by the lessee from ad valorem taxation.

Section 31. Subsection (4) of section 213.053, Florida Statutes, 1984 Supplement, is amended to read:

213.053 Confidentiality and information sharing.—

(4) Nothing contained in this section shall prevent the department from publishing statistics so classified as to prevent the identification of particular accounts, reports, declarations, or returns or prevent the department from disclosing to the Comptroller the names and addresses of those taxpayers who have claimed an exemption pursuant to s. 199.185(1)(h) ~~199.072(4)~~ or a deduction pursuant to s. 220.63(5).

Section 32. Section 213.054, Florida Statutes, is amended to read:

213.054 Persons claiming tax exemptions or deductions; annual report.—The Department of Revenue shall be responsible for monitoring the utilization of tax exemptions and tax deductions authorized pursuant to chapter 81-179, Laws of Florida. On or before September 1 of each year, the department shall report to the Comptroller the names and addresses of all persons who have claimed an exemption pursuant to s. 199.185(1)(h) ~~199.072(4)~~ or a deduction pursuant to s. 220.63(5).

Section 33. Subsection (1) of section 220.68, Florida Statutes, is amended to read:

220.68 Credit against tax.—There shall be allowed as a credit against the tax imposed by this part for the taxable year an amount which shall not exceed whichever of the following is the lesser:

(1) The intangible tax imposed upon, and paid by, any bank or savings association pursuant to s. 199.032(4); or

However, the credit granted in this section shall be allowed only if the department is permitted by all appropriate federal agencies to audit the accounts and records of the bank or savings association claiming the credit, in order to determine that all taxes due the State of Florida are in fact paid, and the credit shall not be granted for any taxable year in which the department is denied access to such accounts and records.

(Renumber subsequent sections.)

Amendment 3—On page 72, lines 1 through 5, strike all of said lines and insert:

Section 107. Sections 1 through 33 shall take effect on December 31, 1985. Sections 34 through 54 and this section shall take effect upon becoming a law. Sections 55 through 106 shall take effect on January 1, 1986, except that the Department of Revenue may begin processing refiner license applications under section 106 beginning July 1, 1985.

Amendment 4—On page 16, line 18, insert:

Section 22. Paragraph (f) of subsection (6) of section 212.02, Florida Statutes, 1984 Supplement, is amended to read:

212.02 Definitions.—The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(6) "Lease," "let," or "rental" means leasing or renting of living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, roominghouses, tourist or trailer camps and real property, the same being defined as follows:

(f) A "trailer camp," "mobile home park," or "recreational vehicle park" is a place where space is offered, with or without service facilities, by any persons or municipality to the public for the parking and accommodation of two or more automobile trailers, mobile homes or recreational vehicles which are used for lodging, for either a direct money consideration or an indirect benefit to the lessor or owner in connection with a related business, such space being hereby defined as living quarters, and the rental price thereof shall include all service charges paid to the lessor.

Section 23. Subsection (6) of section 212.03, Florida Statutes, is amended to read:

212.03 Transient rentals tax; rate, procedure, enforcement, exemptions.—

(6) It is the legislative intent that every person is engaging in a taxable privilege who leases or rents parking or storage spaces for motor vehicles in parking lots or garages or who leases or rents docking or storage spaces for boats in boat docks or marinas, or who leases or rents tie-down or storage space for aircraft at airports. For the exercise of this privilege, a tax is hereby levied at the rate of 5 percent on the total rental charged.

Section 3. Paragraph (a) of subsection (5) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(5)(a) It is not the intention of this chapter to levy a tax upon tangible personal property imported, produced, or manufactured in this state for export, provided that tangible personal property may not be considered as being imported, produced, or manufactured for export unless the importer, producer, or manufacturer delivers the same to a licensed exporter for exporting or to a common carrier for shipment outside the state or mails the same by United States mail to a destination outside the state; or, in the case of aircraft being exported under their own power to a destination outside the continental limits of the United States, ~~or in the case of parts and equipment installed on aircraft of foreign registry, by submission to the department of duty-authenticated copies of an aircraft manifest and a duly signed and validated United States customs declara-~~

~~tion, each showing the departure of the aircraft and the export of the parts and equipment from the continental United States; and further with respect to aircraft, the canceled United States registry of said aircraft; or in the case of parts and equipment installed on aircraft of foreign registry, by submission to the department of documentation, the extent of which shall be provided by rule, showing the departure of the aircraft from the continental United States; nor is it the intention of this chapter to levy a tax on radio and television broadcasting, or any sale which the state is prohibited from taxing under the Constitution or laws of the United States. Every retail sale made to a person physically present at the time of sale shall be presumed to have been delivered in this state.~~

Section 4. Paragraph (m) of subsection (7) of section 212.08, Florida Statutes, 1984 Supplement, is hereby repealed, and paragraph (a) of subsection (4) and subsections (8) and (9) of said section are amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(4) EXEMPTIONS, ITEMS BEARING OTHER EXCISE TAXES, ETC.—

(a) Also exempt are:

1. Water (not exempting mineral water or carbonated water).

2. All fuels used by a public or private utility, including any municipal corporation or rural electric cooperative association, in the generation of electric power or energy for sale. Fuel other than motor fuel and special fuel is taxable as provided in this part, with the exception of fuel expressly exempt herein. However, diesel fuel and kerosene used in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm are taxable as provided in part II. Motor fuels and special fuels are taxable as provided in part II, with the exception of those motor fuels and special fuels used by railroad locomotives or vessels to transport persons or property in interstate or foreign commerce which are taxable under this part only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier's railroad locomotives or vessels which were used in interstate or foreign commerce and which had at least some Florida mileage ~~carrier~~ during the previous fiscal year of the carrier, such ratio to be determined at the close of the fiscal year of the carrier. This ratio shall be applied each month to the total Florida purchases made in this state of gasoline and other fuels to establish that portion of the total used and consumed in intrastate movement and subject to tax under this part ~~chapter~~. Fuels used exclusively in intrastate commerce do not qualify for the proration of tax.

(8) PARTIAL EXEMPTIONS, VESSELS ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.—

(a) The sale or use of vessels and parts thereof used to transport persons or property in interstate or foreign commerce is subject to the taxes imposed in this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier's vessels which were used in interstate or foreign commerce and which had at least some Florida mileage ~~carrier~~ during the previous fiscal year. The ratio would be determined at the close of the carrier's fiscal year. This ratio shall be applied each month to the total Florida purchases of such vessels and parts thereof which are used in Florida ~~each month~~ to establish that portion of the total used and consumed in intrastate movement and subject to the tax at the applicable rate. Items, appropriate to carry out the purposes for which a vessel is designed or equipped and used, purchased by the owner, operator, or agent of a vessel for use on board such vessel shall be deemed to be parts of the vessel upon which the same are used or consumed. Vessels and parts thereof used to transport persons or property in interstate and foreign commerce are hereby determined to be susceptible to a distinct and separate classification for taxation under the provisions of this part ~~chapter~~. Vessels and parts thereof used exclusively in intrastate commerce do not qualify for the proration of tax.

(b) The partial exemption provided for in this subsection shall not be allowed unless the purchaser signs an affidavit stating that the item or items to be partially exempted are for the exclusive use designated herein

and setting forth the extent of such partial exemption. Any person furnishing a false affidavit to such effect for the purpose of evading payment of any tax imposed under this *part chapter* is subject to the penalties set forth in s. 212.12 and as otherwise provided by law.

(c) It is the intent of the Legislature that neither subsection (4) nor this subsection, whether as currently in effect or as amended by chapter 73-240, Laws of Florida, and in effect between June 22, 1973, and June 13, 1977, shall be construed as imposing the tax provided by this *part chapter* on vessels used as common carriers, contract carriers, or private carriers, engaged in interstate or foreign commerce, except to the extent provided by the pro rata formula provided in subsection (4) and in paragraph (a).

(9) PARTIAL EXEMPTIONS, RAILROADS AND VEHICLES ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.—

(a) *Railroads* Vehicles which are licensed as common carriers by the Interstate Commerce Commission ~~or by the Civil Aeronautics Board~~ and parts thereof used to transport persons or property in interstate or foreign commerce are subject to tax imposed in this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier during the previous fiscal year of the carrier. Such ratio is to be determined at the close of the carrier's fiscal year. This ratio shall be applied each month to the total purchases of ~~the railroad such vehicles and parts thereof~~ which are used in this state to establish that portion of the total used and consumed in intrastate movement and subject to tax under this *part chapter*. *Railroads* Vehicles which are licensed as common carriers by the Interstate Commerce Commission ~~or the Civil Aeronautics Board~~ and parts thereof used to transport persons or property in interstate and foreign commerce are hereby determined to be susceptible to a distinct and separate classification for taxation under the provisions of this *part chapter*.

(b) *Vehicles which are licensed as common carriers by the Interstate Commerce Commission or by the U.S. Department of Transportation and parts thereof used to transport persons or property in interstate or foreign commerce are subject to tax imposed in this chapter only to the extent provided herein. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the carrier's vehicles which were used in interstate or foreign commerce and which had at least some Florida mileage during the previous fiscal year of the carrier. Such ratio is to be determined at the close of the carrier's fiscal year. This ratio shall be applied each month to the total purchases of such vehicles and parts thereof which are used in this state to establish that portion of the total used and consumed in intrastate movement and subject to tax under this part. Vehicles which are licensed as common carriers by the Interstate Commerce Commission or the U.S. Department of Transportation and parts thereof used to transport persons or property in interstate and foreign commerce are hereby determined to be susceptible to a distinct and separate classification for taxation under the provisions of this part. Vehicles and parts thereof used exclusively in intrastate commerce do not qualify for the proration of tax.*

Section 5. Subsection (5) is added to section 212.11, Florida Statutes, as amended by chapter 84-549, Laws of Florida, to read:

212.11 Tax returns and regulations.—

(5) *The discretionary tax imposed pursuant to s. 212.058, as created by chapter 83-355, Laws of Florida, and amended by chapters 84-324 and 84-350, Laws of Florida, shall not be included in computing the estimated tax liability due and payable in 1986.*

Section 6. Subsection (3) of section 212.12, Florida Statutes, 1984 Supplement, is amended to read:

212.12 Dealer's credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; brackets applicable to taxable transactions; records required.—

(3) When any dealer, or other person charged herein, fails to remit the tax, or any portion thereof, on or before the day when such tax is required by law to be paid, there shall be added to the amount due interest at the rate of 1 percent per month of the amount due from the date due until paid. *Interest on delinquent tax shall be calculated beginning on the 21st day of the month following the month for which the tax is due, except as otherwise provided in this part.*

Section 7. Effective January 1, 1986, subsections (1) and (2) of section 212.08, Florida Statutes, 1984 Supplement, are amended, and subsection (14) is added to said section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(1) EXEMPTIONS; GENERAL GROCERIES.—There are exempt from the tax imposed by this chapter food and drinks for human consumption and candy, but only when the price at which such candy is sold is 25 cents or less. Unless the exemption provided by paragraph (7)(b) for school lunches, *paragraph (7)(c) for meals to certain patients or inmates, or the exemption provided by paragraph (7)(k) for meals provided by certain nonprofit organizations* pertains, none of such items of food or drinks ~~and drink~~ means:

(a) Food ~~or~~ and drinks served, prepared, or sold in or by restaurants; drugstores; lunch counters; cafeterias; hotels; *amusement parks; racetracks; taverns; concession stands at arenas, auditoriums, carnivals, fairs, stadiums, theaters, or other like places of business; or by any business or place required by law to be licensed by the Division of Hotels and Restaurants of the Department of Business Regulation, except bakery products sold in or by pastry shops, doughnut shops, or like establishments for consumption off the premises;*

(b) Foods and drinks sold ready for immediate consumption from vending machines, pushcarts, motor vehicles, or any other form of vehicle;

(c) Soft drinks, which include, but are not limited to, any nonalcoholic beverage; any preparation or beverage commonly referred to as a "soft drink"; or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers. The term "soft drink" does not include: natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee or coffee substitutes; tea except when sold in containers as provided herein; cocoa; *products intended to be mixed with milk, or natural fluid milk; or*

(d) Foods ~~or~~ drinks cooked ~~or~~ prepared on the seller's premises and sold ready for immediate consumption either on or off the premises ~~, excluding bakery products for off-premise consumption unless such foods are taxed under paragraph (a) or paragraph (b); or~~

(e) Sandwiches sold ready for immediate consumption.

For the purposes of this subsection, "seller's premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater, the seating, aisle, or parking area of an arena, rink, or stadium, or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where such meals or beverages are served.

(2) EXEMPTIONS, MEDICAL.—

(a) There shall be exempt from the tax imposed by this chapter any product, supply, or medicine dispensed in a retail establishment by a pharmacist licensed by the state, according to an individual prescription or prescriptions written by a practitioner of the healing arts licensed by the state; hypodermic needles; *hypodermic syringes*; chemical compounds and test kits used for the diagnosis or treatment of human disease, illness, or injury; and common household remedies recommended and generally sold for internal or external use, in the cure, mitigation, treatment, or prevention of illness or disease in human beings, but not including cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients therein, ~~the relief of pain, ailments, distress, or disorders of the human body~~, according to a list prescribed and approved by the Department of Health and Rehabilitative Services, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue. There shall also be exempt from the tax imposed by this chapter artificial eyes and limbs; *prescription eyeglasses and items incidental thereto or which become a part thereof*; dentures; hearing aids; crutches; prosthetic and orthopedic appliances; feminine hygiene products, including, but not limited to, sanitary panties, sanitary belts, sanitary napkins, and tampons; and funerals. Funeral directors shall pay tax on all tangible personal property used by them in their business.

(b) For the purposes of this subsection, ~~the term:~~

1. "Prosthetic and orthopedic appliances" means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body, to alleviate the malfunction of any part of the body, or to assist any disabled person in leading a normal life by facilitating such person's mobility. Such apparatus, instrument, device, or equipment shall be exempted according to an individual prescription or prescriptions written by a practitioner of the healing arts who is licensed by the state or according to a list prescribed and approved by the Department of Health and Rehabilitative Services, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue.

2. "Cosmetics" means articles intended to be rubbed, poured, sprinkled, or sprayed on, introduced into, or otherwise applied to the human body for cleansing, beautifying, promoting attractiveness, or altering the appearance, and articles intended for use as a compound of any such articles, including, but not limited to, cold creams, suntan lotions, makeup, and body lotions.

3. "Toilet articles" means any article advertised or held out for sale for grooming purposes and those articles which are customarily used for grooming purposes, regardless of the name by which they may be known, including, but not limited to, soap, toothpaste, hair spray, shaving products, colognes, perfumes, shampoo, deodorant, and mouthwash.

(c) This subsection shall be strictly construed and enforced.

(14) The department shall establish a technical assistance advisory committee with public and private sector members to advise the Department of Revenue and the Department of Health and Rehabilitative Services in determining the taxability of specific products and product lines pursuant to subsection (1) and paragraph (2)(a). In determining taxability and in preparing a list of specific products and product lines which are or are not taxable, the committee shall not be subject to the provisions of chapter 120. Private sector members shall not be compensated for serving on the committee.

Section 8. Effective July 1, 1985, subsection (23) of section 212.02, Florida Statutes, 1984 Supplement, as created by chapter 84-350, Laws of Florida, is hereby repealed.

Section 9. Effective July 1, 1985, paragraphs (a) and (b) of subsection (1) and subsection (4) of section 212.058, Florida Statutes, as created by chapter 83-355, Laws of Florida, and amended by chapters 84-324 and 84-350, Laws of Florida, are amended to read:

212.058 Discretionary tax; use of proceeds; administration, collection and disbursement.—

(1)(a) Subject to the provisions of this section, the governing authority in each county is authorized to levy, for the period January 1, 1985 through December 31, 1985, or any portion thereof, a discretionary additional 1 percent tax on all transactions occurring in the county which are subject to the state tax imposed on sales, use, rentals, admissions and other transactions as provided in part I of this chapter, except that the sales amount above \$1,000 item of tangible personal property on any one transaction and intrastate long distance telephone service calls shall not be subject to the tax imposed by this section.

(b) For the purpose of this section, a transaction subject to the tax authorized in this section shall be deemed to have occurred in such county when:

1. The dealer is located in such county and the sale includes tangible personal property, except as provided in subparagraph 3. delivery occurs in such county;

2. The event, for which an admission is charged, is located in such county;

3. The consumer of utility, communication or wired television services is located in such county, or the telecommunication services are provided to a location within the county;

4. The user of any aircraft, boat, motor vehicle, or mobile home of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government tangible personal property imported into such county for use, consumption, distribution or storage to be used or consumed in such county is located in such county; provided, however, that it shall be presumed that such items tan-

gible personal property used outside such county for 6 months or longer before being imported into such county were was not purchased for use in such county. The provisions of this paragraph shall not apply in respect to the use or consumption of such items tangible personal property for use or consumption, upon which a like tax equal to or greater than the amount imposed by this section has been lawfully imposed and paid outside such county;

5. The real property which is leased or rented is located in such county; or

6. The delivery of any aircraft, boat, motor vehicle, or mobile home of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government tangible personal property is to a location in such county; however, the provisions of this paragraph shall not apply in respect to the use or consumption of such items tangible personal property upon which a like tax equal to or greater than the amount imposed by this section has been lawfully imposed and paid outside such county.

(4) The department shall administer, collect, and enforce the tax authorized under this section pursuant to the same procedures used in the administration, collection and enforcement of the tax otherwise imposed under the provisions of this chapter, except as herein provided. The provisions of this chapter regarding interest and penalties on delinquent taxes shall apply to the tax authorized by this section. For the purposes of this section, the "proceeds" of the tax authorized in this section shall be construed to mean all funds collected and received by the department pursuant to said section, including any interest and penalties on delinquent taxes. Notwithstanding the provisions of s. 212.20, the proceeds of the additional, discretionary 1-percent tax levied under this section, less the costs of administration, shall be transferred to a "Criminal Justice Facilities Tax Trust Fund," which fund is hereby created in the State Treasury for distribution as herein provided to the county in which the tax was collected. However, the amount deducted for the costs of administration shall not exceed a total of \$1.5 million for all counties levying the tax authorized in this section. The amount deducted for the costs of administration shall be used only for those costs which are solely and directly attributable to the tax authorized in this section. The total cost of administration shall be prorated among the counties levying the tax authorized in this section on the basis of the amount collected in a particular county from said tax to the total amount collected in all counties from said tax. No later than March 1, 1986, the department shall submit a written report to the President of the Senate, the Speaker of the House of Representatives and the governing authority of each county levying the tax authorized herein which details the expenses and amounts deducted for the costs of administration for each county levying the tax. After the expiration date of the discretionary tax, sufficient revenues shall be retained in the Criminal Justice Facilities Tax Trust Fund to pay for refunds enumerated in paragraph (1)(d). After June 30, 1986, the Criminal Justice Facilities Tax Trust Fund shall be eliminated and any proceeds of the tax or refunds of the tax shall be transferred into or deducted from the Local Government Half-cent Sales Tax Clearing Trust Fund, which proceeds are earmarked for distribution to the governing body of the appropriate county, pursuant to s. 218.61(3). Prior to January 1, 1985, each county governing authority levying the tax authorized by this section shall certify to the department that it has entered into a contract for the purposes enumerated in subsection (2), and shall include therewith a schedule of disbursements required to satisfy such contract. The department shall disburse such funds to the respective county in accordance with such schedule but not more frequently than monthly, for use by the county in accordance with the schedule of disbursements required to satisfy the contract. Any funds on deposit in the trust fund created pursuant to this section shall be invested pursuant to general law.

Section 10. Effective July 1, 1985, subsection (2) of section 1 of chapter 84-373, Laws of Florida, is amended to read:

Section 10. Discretionary tax; use of proceeds; administration, collection, and disbursement.—

(2) For the purpose of this section, a transaction subject to the tax authorized in this section shall be deemed to have occurred in such county when:

(a) The dealer is located in such county and the sale includes tangible personal property, except as provided in paragraph (c) delivery occurs in such county;

(b) The event, for which an admission is charged, is located in such county;

(c) The consumer of utility, ~~communication~~, or wired television services is located in such county, or the telecommunication services are provided to a location within the county;

(d) The user of any aircraft, boat, motor vehicle, or mobile home of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government ~~tangible personal property~~ imported into such county for use, consumption, distribution, or storage to be used or consumed in such county is located in such county; ~~provided, however, that it shall be presumed that such items tangible personal property used outside such county for 6 months or longer before being imported into such county were not purchased for use in such county.~~ The provisions of this paragraph shall not apply in respect to the use or consumption of such items ~~tangible personal property for use or consumption~~, upon which a like tax equal to or greater than the amount imposed by this section has been lawfully imposed and paid outside such county;

(e) The real property which is leased or rented is located in such county;

(f) The transient rental transactions occur in such county; or

(g) The delivery of any aircraft, boat, motor vehicle, or mobile home of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government ~~tangible personal property~~ is to a location in such county; however, the provisions of this paragraph shall not apply in respect to the use or consumption of such items ~~tangible personal property~~ upon which a like tax equal to or greater than the amount imposed by this section has been lawfully imposed and paid outside such county.

Section 11. Effective July 1, 1985, subsection (2) of section 218.61, Florida Statutes, is amended to read:

218.61 Local government half-cent sales tax; designated proceeds; trust fund.—

(2) Notwithstanding the provisions of s. 212.20(1), 9.697 percent of the proceeds ~~one-half of the net additional taxes~~ remitted pursuant to part I of chapter 212 ~~82-154, Laws of Florida~~, by a sales tax dealer located within the county shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund and earmarked for distribution to the governing body of that county and of each municipality within that county. Such moneys shall be known as the "local government half-cent sales tax." "Proceeds" means all funds collected and received by the Department of Revenue, including any interest or penalties.

Section 12. Effective January 1, 1986, section 212.054, Florida Statutes, is created to read:

212.054 Discretionary sales surtax; limitations, administration, and collection.—

(1) No general excise tax on sales shall be levied by the governing body of any county unless specifically authorized in s. 212.055. Any general excise tax on sales authorized pursuant to said section shall be administered and collected exclusively as provided in this section.

(2)(a) The tax imposed by the governing body of any county authorized to so levy pursuant to s. 212.055 shall be a discretionary surtax on all transactions occurring in the county which are subject to the state tax imposed on sales, use, rentals, admissions, and other transactions by this part. The surtax, if levied, shall be computed as the applicable rate or rates authorized pursuant to s. 212.055 times any amount of tax imposed by and paid to the state pursuant to this part, except this section and s. 212.055, and rounded to the nearest penny.

(b) However:

1. The tax on any sales amount above \$1,000 on any item of tangible personal property and on long distance telephone service shall not be subject to the surtax.

2. In case of utility, telecommunications, or wired television services billed on or after the effective date of any such surtax, the entire amount of the tax for utility, telecommunications, or wired television services shall be subject to the surtax. In the case of utility, telecommunications, or wired television services billed after the last day the surtax is in effect, the entire amount of the tax on said items shall not be subject to the surtax.

3. In the case of written contracts which are signed prior to the effective date of any such surtax for the construction of improvements to real property or for remodeling of existing structures, the surtax shall be paid by the contractor responsible for the performance of the contract. However, the contractor may apply for one refund of any such surtax paid on materials necessary for the completion of the contract. Any application for refund shall be made no later than 15 months following initial imposition of the surtax in that county. The application for refund shall be in the manner prescribed by the department by rule. A complete application shall include proof of the written contract and of payment of the surtax. The application shall contain a sworn statement, signed by the applicant or its representative, attesting to the validity of the application. The department shall, within 30 days after approval of a complete application, certify to the county information necessary for issuance of a refund to the applicant. Counties are hereby authorized to issue refunds for this purpose, and shall set aside from the proceeds of the surtax a sum sufficient to pay any refund lawfully due. Any person who fraudulently obtains or attempts to obtain a refund pursuant to this subparagraph, in addition to being liable for repayment of any refund fraudulently obtained plus a mandatory penalty of 100 percent of the refund, is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(3) For the purpose of this section, a transaction shall be deemed to have occurred in a county imposing the surtax when:

(a) The dealer is located in the county and the sale includes tangible personal property, except as provided in paragraph (c);

(b) The event for which an admission is charged is located in the county;

(c) The consumer of utility or wired television services is located in the county, or the telecommunications services are provided to a location within the county;

(d) The user of any aircraft, boat, motor vehicle, or mobile home of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government imported into the county for use, consumption, distribution, or storage to be used or consumed in the county is located in the county; however, it shall be presumed that such items used outside the county for 6 months or longer before being imported into the county were not purchased for use in the county. The provisions of this paragraph shall not apply to the use or consumption of such items upon which a like tax of equal or greater amount has been lawfully imposed and paid outside the county;

(e) The real property which is leased or rented is located in the county;

(f) The transient rental transaction occurs in the county; or

(g) The delivery of any aircraft, boat, motor vehicle, or mobile home of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government is to a location in the county; however, the provisions of this paragraph shall not apply to the use or consumption of such items upon which a like tax of equal or greater amount has been lawfully imposed and paid outside the county.

(4) The department shall administer, collect, and enforce any surtax authorized under s. 212.055 pursuant to the same procedures used in the administration, collection, and enforcement of the general state sales tax imposed under the provisions of this chapter, except as provided in this section. The provisions of this chapter regarding interest and penalties on delinquent taxes shall apply to the surtax. Discretionary sales surtaxes shall not be included in the computation of estimated taxes pursuant to s. 212.11(1)(a) and the provisions of s. 212.07(1), (2), and (4) shall not apply. For the purposes of this section and s. 212.055, the "proceeds" of any surtax shall be construed to mean all funds collected and received by the department pursuant to a specific authorization and levy under s. 212.055, including any interest and penalties on delinquent surtaxes. Notwithstanding the provisions of s. 212.20, the proceeds of each discretionary sales surtax imposed by each county, less the costs of administration, shall be transferred to a discretionary sales surtax trust fund. A separate trust fund shall be established in the State Treasury for each county imposing a discretionary surtax. The amount deducted for the costs of administration shall not exceed 3 percent of the total revenue generated for all counties levying a surtax authorized in s. 212.055. The amount deducted for the costs of

administration shall be used only for those costs which are solely and directly attributable to the surtax. The total cost of administration shall be prorated among those counties levying the surtax on the basis of the amount collected for a particular county to the total amount collected for all counties. No later than March 1 of each year the department shall submit a written report to the President of the Senate, the Speaker of the House of Representatives, and the governing authority of each county levying a surtax, which details the expenses and amounts deducted for the costs of administration. Proceeds shall be distributed monthly to the appropriate counties, unless otherwise provided in s. 212.055.

(5) No discretionary sales surtax shall take effect on a date other than January 1. No discretionary sales surtax shall terminate on a day other than the last day of a calendar quarter.

(6) The governing body of any county levying a discretionary sales surtax shall enact an ordinance levying the surtax in accordance with the procedures described in s. 125.66(2), and shall notify the department within 10 days after adoption of the ordinance. The notice shall include the time period during which the surtax will be in effect, the rate, a copy of the ordinance, and such other information as the department may prescribe by rule. Notification shall occur not later than 45 days prior to initial imposition of the surtax.

Section 13. Effective January 1, 1986, section 212.055, Florida Statutes, is amended, section 125.0165, Florida Statutes, is transferred to section 212.055 and amended, subsection (2) of section 1 of chapter 84-373, Laws of Florida, as amended by this act, and subsections (3) and (5) of said section 1 are hereby repealed, and subsection (1) of said section 1, as amended by chapter 84-555, Laws of Florida, and subsections (4), (6), (7), and (8) of said section 1 are transferred to section 212.055 and amended, to read:

212.055 Discretionary sales surtaxes tax; legislative intent; authorization and use of proceeds charter counties; administration and collection.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.—

(a) Each charter county which adopted a charter prior to June 1, 1976, may levy, subject to the provisions of s. 125.0165, a discretionary sales surtax, subject to approval by a majority vote of the electorate of the county. 1 percent tax on all transactions taxable at the rate of 3 percent or 5 percent under the provisions of this chapter, except that:

(b) The rate shall be one-fifth (20 percent) of any amount of tax imposed by and paid to the state pursuant to this part, except this section and s. 212.054.

(a)—The sales amount above \$1,000 of any one transaction is not taxable; and

(b)—Such tax does not apply to sales of motor fuel and special fuel as defined in s. 212.02(21) and (22).

(2)—The department shall administer and collect the tax authorized under the provisions of this section in the same manner and pursuant to the same procedures utilized with respect to the administration and collection of the tax otherwise imposed under the provisions of this chapter. The receipts of any tax levied under the provisions of this section shall be distributed by the department on a regular and periodic basis to the governing authority of the county which levies the tax.

125.0165 Discretionary sales tax; adoption; application of revenue.—

(1) Subject to the provisions of this section and pursuant to the provisions of s. 212.055, the governing authority in each charter county which adopted a charter prior to June 1, 1976, is authorized to levy a discretionary additional 1 percent tax on all 3 percent or 5 percent taxable transactions under the provisions of chapter 212 for the purposes of development, construction, equipment, maintenance, operation, supportive

services, and related costs of a fixed guideway rapid transit system. However, the sales amount above \$1,000 of any one transaction shall not be taxable, and the discretionary tax shall not apply to the sale of motor fuel as defined in s. 212.02(21) and special fuel as defined in s. 212.02(22).

(c)(2)—The levying of the discretionary 1 percent tax and the creation of a rapid transit trust fund may be implemented by a majority vote of the electorate of the county. The proposal to adopt a discretionary sales surtax as provided in this subsection 1 percent tax and to create a rapid transit trust fund within the county accounts shall be placed on the ballot in accordance with law at a time to be set at the discretion of the governing body.

(3)—The governing authority of any county levying the tax authorized by this section shall, within 10 days after approval of the ordinance, notify the department of such approval and of the time period during which the tax will be levied.

(d)(4) Proceeds Revenues from the surtax discretionary 1 percent tax shall be deposited by the county in the rapid transit trust fund and shall be used only for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, and related costs of a fixed guideway rapid transit system.

Section 1. Discretionary tax; use of proceeds; administration, collection, and disbursement.

(2) INDIGENT CARE SURTAX.—

(4)(a) The governing authority in each county which has a publicly owned, publicly operated, and publicly managed regional hospital, as defined in s. 154.304(4), Florida Statutes, which hospital has an affiliation agreement with a state university medical school located in that county and which hospital would have received from the county between October 1, 1982, and September 30, 1983, more than it actually received for providing health care for recipient indigent patients had 1982-1983 federal poverty guidelines been applied is authorized to levy by ordinance, for the period January 1, 1986, April 1, 1986, through March 31, 1987, or any quarterly portion thereof, a discretionary sales surtax additional tax on all transactions occurring in the county which are subject to the state tax imposed on transactions by part I of chapter 212, Florida Statutes.

(b) The additional tax, if levied, shall be at the rate shall be 5 percent of any tax paid to the state pursuant to this part, except this section and s. 212.054. of 1 cent for each \$4 of sale price or actual value received and for each fractional part of \$4 of the sales price or actual value received a tax according to the following schedule:

- 1.—Up to and including \$1.00, no tax.
- 2.—Over \$1.00, but less than \$4, 1 cent.

(b) The transactions subject to the tax are those which are taxable under part I of chapter 212, Florida Statutes, and the regulations adopted pursuant thereto, but:

1.—In the case of utility, communications, or wired television services billed for a cycle ending on or after the effective date of any tax levied pursuant to this section, the entire amount of the bill for utility, communications, or wired television services shall be subject to the tax imposed under this section. In the case of utility, communications, or wired television services billed for a cycle ending after the last day the tax authorized in this section is in effect, the entire amount of the bill for utility, communications, or wired television services shall not be subject to the tax authorized in this section. Charges for communications services which are subject to the state tax imposed pursuant to part I of chapter 212, Florida Statutes, which are billed to a location in a county levying the tax authorized in this section shall be subject to the tax authorized by this section; and

2.—In the case of written contracts which are signed prior to the effective date of any tax authorized by this section for the construction of improvements to real property or for remodeling of existing structures, the contractor responsible for the performance of the contract shall pay any additional tax levied pursuant to this section. However, the contractor may apply for one refund of any such additional tax paid on materials necessary for the completion of such contract. Any application for refund shall be made no later than June 30, 1987. The application for this refund shall be in the manner approved by the Department of Revenue by rule. A complete application shall include proof of the written contract and of

~~payment of the additional tax paid pursuant to an ordinance authorized by this section. The application shall contain a sworn statement, signed by the applicant or its representative, attesting to the validity of the application. The department shall, within 30 days after approval of a complete application, certify to the county information necessary for issuance of a refund to the applicant of the additional tax. The county shall pay any refunds from funds to the credit of the county in which the tax was paid in the trust fund established pursuant to subsection (6). Any person who fraudulently obtains or attempts to obtain a refund pursuant to this subparagraph, in addition to being liable for repayment of any refund fraudulently obtained plus a mandatory penalty of 100 percent of the refund, is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.~~

(c) ~~The provisions of s. 212.054(2)(b)1. shall not apply to the surtax authorized by this subsection.~~

(d)(4) ~~The ordinance adopted by the governing body providing for the imposition of the surtax shall set forth criteria for the selection of the providers of the health care services to be paid therefor from the proceeds thereof of this tax.~~

(e)(6) ~~Notwithstanding the provisions of s. 212.20, Florida Statutes, the proceeds of the tax levied under this section for any authorizing county shall be deposited in an Indigent Health Care Tax Clearing Fund, less the costs of administration, but the amount deducted for the costs of administration shall not exceed a total of \$500,000 for all counties levying the tax authorized in this section. The amount deducted for the costs of administration shall be used only for those costs which are solely and directly attributable to the administration of all the taxes authorized in this section. Each county's share of costs shall be based on the ratio of the amount collected in that authorizing county from the tax to the total amount collected in all authorizing counties from the tax. The department of Revenue shall disburse the moneys to the clerk of the circuit court as ex officio custodian of the funds of the authorizing county, who shall maintain the moneys in an Indigent Health Care Trust Fund. Any funds on deposit in the trust fund created pursuant to this paragraph section shall be invested pursuant to general law.~~

(7) ~~The moneys in an Indigent Health Care Trust Fund for an authorizing county and any interest thereon shall be expended within that county, or, in the case of a negotiated joint county agreement by that authorizing county with another county, within such other county, to provide health care to certified indigent patients as defined by s. 154.304(1), Florida Statutes, who are residents of the authorizing county.~~

(f)(8) ~~In enacting this subsection section the Legislature expressly finds that it would be an unconstitutional use of the taxing power of the state for any holders of any hospital revenue obligation bonds to have a lien on any of the funds raised under this subsection section until those funds are received by the health care provider for services rendered as provided. The moneys in an Indigent Health Care Trust Fund for an authorizing county, and any interest thereon, shall remain the property of the State of Florida and shall be distributed by the Department of Revenue on a regular and periodic basis to the governing authority of the authorizing county, in trust, until they are paid to the account of the appropriate provider of health care services to certified indigent patients for services rendered after the effective date of this act, and the funds shall not be disbursed from the trust fund until the authorizing county has paid out of county funds for indigent health care a sum equal to the amount which the authorizing county paid for indigent health care out of county funds in the fiscal year preceding the adoption of the authorizing ordinance.~~

Section 14. The governing body of any county imposing the tax authorized by chapter 84-373, Laws of Florida, prior to January 1, 1986, shall not be required to adopt an ordinance providing for imposition of the discretionary sales surtax for indigent care. It is the legislative intent that the provisions of this act shall be construed to convert the tax to a surtax effective January 1, 1986, and that all other provisions of the original ordinance shall remain in effect as though adopted pursuant to ss. 212.054 and 212.055, Florida Statutes, as provided in this act.

Section 15. It is the legislative intent that irrespective of the effective date of s. 212.054, Florida Statutes, as created by this act, and s. 212.055, Florida Statutes, as amended by this act, a qualified county may, prior to January 1, 1986:

(1) *Submit for approval to the electors a proposal to impose the charter county transit system surtax;*

(2) *Adopt an ordinance providing for imposition of the surtax if majority approval of the electors has been received; and*

(3) *Notify the Department of Revenue within the time requirements prescribed by s. 212.054(6), Florida Statutes.*

(Renumber subsequent sections.)

Amendment 5—In the title, on page 1, lines 1 and 2, strike all of said lines up to and including the semicolon “;” on line 2 and insert:

A bill to be entitled An act relating to taxation; revising chapter 199, F.S.; revising definitions; providing for levy of annual tax; providing for due date and discounts; providing responsibilities for filing of annual returns and payment of tax; providing for corporate election to pay stockholders' annual tax; providing for certain annual notice or filing by corporations and security brokers; providing duties of fiduciaries; providing for valuation standards; providing for levy of nonrecurring tax on obligations secured by liens on real property; providing relationship to annual tax; providing for due date and payment of nonrecurring tax; providing application of tax when the lien secures future advances; providing application to corrective mortgages, assignments, assumptions, and refinancing; providing for valuation; providing for business situs and providing intent with respect thereto; providing for taxpayers and property exempt from annual and nonrecurring taxes; providing for administration; providing for cooperation of other agencies; providing for keeping of books and records; providing for confidentiality of returns; providing powers of Department of Revenue with respect to audits, inspections, assessments, credits, refunds, and extensions; providing for tax liens and garnishment; providing for suits for violation; providing penalties; providing for disposition of tax proceeds; repealing s. 199.072, F.S., relating to exemptions, s. 199.112, F.S., relating to business situs, s. 199.122, F.S., relating to valuation, s. 199.252, F.S., relating to refunds, and s. 193.052(7), F.S., relating to duties of fiduciaries; amending ss. 733.604, 196.199, 213.053, 213.054, and 220.68, F.S.; correcting references;

Amendment 6—On page 72, lines 1 through 5, strike all of said lines and insert:

Section 89. Except as otherwise provided herein, sections 1 through 36 and this section shall take effect upon becoming a law. Sections 37 through 88 shall take effect January 1, 1986, except that the Department of Revenue may begin processing refiner applications under section 88 beginning July 1, 1985.

Amendment 7—In the title, on page 1, line 2, after the semicolon “;”, insert: amending s. 212.02, F.S., defining “mobile home park” and “recreational vehicle park”; amending s. 212.03, F.S.; providing that charges for tie-down or storage space for aircraft are taxable; amending s. 212.06, F.S.; revising provisions relating to the exemption for certain aircraft parts and equipment; amending s. 212.08, F.S., and repealing paragraph (7)(m) thereof; repealing the exemption for certain aircraft; revising provisions relating to exemptions for fuels used by locomotives or vessels in interstate commerce and for vessels, railroads, and vehicles engaged in interstate commerce; amending s. 212.12, F.S., providing for calculation of interest on delinquent tax; amending s. 212.08, F.S.; revising provisions relating to exemptions for general groceries and relating to medical exemptions; providing for a technical assistance advisory committee; repealing s. 212.02(23), F.S., relating to the definition of “transaction”; amending s. 212.058, F.S., which authorizes discretionary tax for criminal justice facilities; revising provisions relating to applicability of the tax; providing for disposition of the Criminal Justice Facilities Tax Trust Fund; amending s. 212.11, F.S.; excluding said discretionary tax from estimated tax liability calculation; amending s. 1(2) of chapter 84-373, Laws of Florida; revising provisions relating to the applicability of the discretionary tax authorized for certain counties for indigent health care; amending s. 218.61, F.S.; specifying the portion of sales tax proceeds to be distributed to local government as the local government half-cent sales tax; creating s. 212.054, F.S.; providing general applicability, administrative, collection, and penalty provisions for discretionary county sales surtaxes; providing for trust funds; amending s. 212.055, F.S., and amending and transferring thereto s. 125.0165, F.S., and portions of chapter 84-373, Laws of Florida; providing requirements with respect to imposition of discretionary county sales surtaxes; providing for levy of the surtax for rapid transit by certain charter counties; specifying the rate thereof; providing uses of the proceeds; providing for levy of the surtax for indigent health care by certain counties; specifying the rate thereof; repealing s.

1(2), (3), and (5) of chapter 84-373, Laws of Florida; removing specific applicability, administrative, collection, and penalty provisions relating to said discretionary taxes providing legislative intent and application to specified counties;

Amendment 8—On page 71, line 31, insert new sections 74 through 167 and renumber subsequent sections.

Section 74. Sections 197.012, 197.0121, 197.0124, 197.0125, 197.0126, 197.0127, 197.0129, 197.0134, 197.0135, 197.0136, 197.0138, 197.0146, 197.0147, 197.0151, 197.0152, 197.062, 197.066, 197.072, 197.076, 197.077, 197.086, 197.092, 197.101, 197.106, 197.116, 197.121, 197.136, 197.141, 197.151, 197.156, 197.161, 197.176, 197.181, 197.186, 197.191, 197.196, 197.201, 197.206, 197.216, 197.221, 197.226, 197.231, 197.236, 197.241, 197.297, and 197.351, Florida Statutes, are hereby repealed.

Section 75. Section 197.102, Florida Statutes, is created to read:

197.102 Definitions.—As used in this chapter, the following definitions apply, unless the context clearly requires otherwise:

(1) "Department," unless otherwise specified, means the Department of Revenue.

(2) "Omitted taxes" means those taxes which have not been extended on the tax roll against a parcel of property after the property has been placed upon the list of lands available for taxes pursuant to s. 197.502.

(3) "Tax certificate" means the document issued when any real property taxes or special assessments collectible under this chapter become delinquent and such taxes or assessments are paid by a person who is not the property owner or acting as an agent of the property owner or when such taxes or assessments are not paid and the certificate is issued to the county in which the real property lies.

(4) "Tax notice" means the tax bill sent to taxpayers for payment of any taxes or special assessments collected pursuant to this chapter.

(5) "Tax receipt" means the paid tax notice.

(6) "Tax rolls" and "assessment rolls" are synonymous and mean the rolls prepared by the property appraiser pursuant to chapter 193 and certified pursuant to s. 193.122.

Section 76. Section 197.0122, Florida Statutes, is transferred to section 197.103, Florida Statutes.

Section 77. Section 197.122, Florida Statutes, is created to read:

197.122 Lien of taxes; dates.—All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95.

Section 78. Section 197.0128, Florida Statutes, is transferred to section 197.123, Florida Statutes.

Section 79. Section 197.131, Florida Statutes, is created to read:

197.131 Correction of erroneous assessments.—If any tax collector discovers an erroneous assessment, he shall notify the property appraiser. If the error constitutes a double assessment, the tax collector shall collect only the tax justly due.

Section 80. Section 197.142, Florida Statutes, is created to read:

197.142 Correction of errors.—No act of omission or commission on the part of any property appraiser, tax collector, board of county commissioners, clerk of the circuit court, or county comptroller, or of any deputy or assistant of any of the foregoing, or of any newspaper in which an advertisement of sale is published shall operate to defeat the payment of taxes; but the act of omission or commission may be corrected at any time by the officer or party responsible for it in like manner as provided by law for performing the act in the first place; and, when so corrected, the act shall be construed as valid ab initio and shall in no way affect any process by law for the enforcement of the collection of any tax.

Section 81. Section 197.152, Florida Statutes, is created to read:

197.152 Collection of unpaid or omitted taxes; interest amount; taxable value.—Unpaid or omitted taxes shall be collected upon the basis of the regular valuation placed by the property appraiser upon the land for

the year for which taxes remain unpaid, and, when no valuation was so placed, then the last assessed valuation prior thereto shall be considered the regular valuation. Omitted taxes shall be paid with interest thereon at the rate of interest specified in this chapter.

Section 82. Section 197.162, Florida Statutes, is created to read:

197.162 Discounts; amount and time.—On all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for early payment thereof shall be at the rate of 4 percent in the month of November or at any time within 30 days after the mailing of the original tax notice; 3 percent in the month of December; 2 percent in the following month of January; 1 percent in the following month of February; and zero percent in the following month of March or within 30 days prior to the date of delinquency if the date of delinquency is after April 1.

Section 83. Section 197.172, Florida Statutes, is created to read:

197.172 Interest rate; calculation and minimum.—

(1) Real property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until a certificate is sold, except that the minimum charge for delinquent taxes paid prior to the sale of a tax certificate shall be 3 percent.

(2) The maximum rate of interest on a tax certificate shall be 18 percent per year; however, a tax certificate shall not bear interest during the period of time the 3-percent mandatory charge under subsection (1) is in effect.

(3) Personal property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until paid or barred under chapter 95.

(4) Except as provided in s. 197.262 with regard to deferred payment tax certificates, interest to be accrued pursuant to this chapter shall be calculated monthly from the first day of each month.

Section 84. Section 197.182, Florida Statutes, is created to read:

197.182 Department of Revenue to pass upon and order refunds.—

(1)(a) Except as provided in paragraph (b), the department shall pass upon and order refunds when payment of taxes assessed on the county tax rolls has been made voluntarily or involuntarily under any of the following circumstances:

1. An overpayment.

2. A payment when no tax was due.

3. When a bona fide controversy exists between the tax collector and the taxpayer as to the liability of the taxpayer for the payment of the tax claimed to be due, the taxpayer pays the amount claimed by the tax collector to be due, and it is finally adjudged by a court of competent jurisdiction that the taxpayer was not liable for the payment of the tax or any part thereof.

4. A payment made in error by a taxpayer to the tax collector, if, within 24 months of the date of the erroneous payment and prior to any transfer of the assessed property to a third party for consideration, the party seeking a refund makes demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid and reimbursement of the erroneous payment is not received within 45 days of such demand. The demand for reimbursement shall be sent by certified mail, return receipt requested, and a copy thereof shall be sent to the tax collector.

5. Any payment for tax certificates which are subsequently determined to be void, as provided in s. 197.443.

(b) Those refunds which have been ordered by a court and those refunds which do not result from changes made in the assessed value on a tax roll certified to the tax collector shall be made directly by the tax collector without order from the department and from undistributed funds without approval of the various taxing authorities.

(c) Claims for refunds shall be made in accordance with the rules of the department. No refund shall be granted unless claim is made therefor within 4 years of January 1 of the tax year for which the taxes were paid.

(2)(a) When the department orders a refund, it shall forward a copy of its order to the tax collector who shall then determine and certify to

the county, the district school board, each municipality, and the governing body of each taxing district, their pro rata shares of such refund, the reason for the refund, and the date the refund was ordered by the department.

(b) The board of county commissioners, the district school board, each municipality, and the governing body of each taxing district shall comply with the order of the department in the following manner:

1. Authorize the tax collector to make refund from undistributed funds held for that taxing authority by the tax collector;

2. Authorize the tax collector to make refund and forward to the tax collector its pro rata share of the refund from currently budgeted funds, if available; or

3. Notify the tax collector that the taxing authority does not have funds currently available and provide in its budget for the ensuing year funds for the payment of the refund.

(3) A refund ordered by the department pursuant to this section shall be made by the tax collector in one aggregate amount composed of all the pro rata shares of the several taxing authorities concerned, except that a partial refund is allowed when one or more of the taxing authorities concerned do not have funds currently available to pay their pro rata shares of the refund and this would cause an unreasonable delay in the total refund. A statement by the tax collector explaining the refund shall accompany the refund payment.

(4) Nothing contained in this section shall be construed to authorize any taxing authority to make any tax levy in excess of the maximum authorized by the constitution or the laws of this state.

Section 85. Section 197.192, Florida Statutes, is created to read:

197.192 Land not to be divided or plat filed until taxes paid.—No land shall be divided or subdivided, and no drawing or plat of the subdivision or subdivision of any land shall be filed or recorded in the public records of any court, until all taxes have been paid on the land.

Section 86. Section 197.0143, Florida Statutes, is transferred to section 197.202, Florida Statutes.

Section 87. Section 197.212, Florida Statutes, is created to read:

197.212 Minimum tax bill.—On the recommendation of the county tax collector, the board of county commissioners may adopt a resolution instructing the collector not to mail tax notices to a taxpayer when the amount of taxes shown on the tax notice is less than \$5. The resolution shall also instruct the property appraiser that he shall not make an extension on the tax roll for any parcel for which the tax would amount to less than \$5. The minimum tax bill so established may not exceed \$5.

Section 88. Section 197.352, Florida Statutes, is transferred to section 197.217, Florida Statutes.

Section 89. Section 197.0155, Florida Statutes, is transferred to section 197.222, Florida Statutes, and amended to read:

197.222 ~~197.0155~~ Prepayment of estimated tax by installment method.—

(1) Ad valorem taxes on any real property with more than \$100 ~~\$25~~ of estimated taxes due may be prepaid in installments as provided in this section. A taxpayer who elects to prepay taxes shall make payments based upon an estimated tax, equal to the actual taxes levied upon the subject property in the prior year. Such taxpayer shall complete and file with the tax collector prior to May 1 of each year in which the taxpayer elects to prepay taxes in installments pursuant to this section an application to prepay such taxes by installment. The application shall be made on forms supplied by the department of ~~Revenue~~ and provided to the taxpayer by the tax collector. Installment payments shall be made according to the following schedule:

(a) The first payment of one-quarter of the total amount of estimated taxes due shall be made not later than June 30 of the year in which the taxes are assessed. A 6-percent discount applied against the amount of the installment shall be granted for such payment.

(b) The second payment of one-quarter of the total amount of estimated taxes due shall be made not later than September 30 of the year in which the taxes are assessed. A 4.5-percent discount applied against the amount of the installment shall be granted for such payment.

(c) The third payment of one-quarter of the total amount of estimated taxes due, plus one-half of any adjustment made pursuant to a determination of actual tax liability, shall be made not later than December 31 of the year in which taxes are assessed. A 3-percent discount applied against the amount of the installment shall be granted for such payment.

(d) The fourth payment of one-quarter of the total amount of estimated taxes due, plus one-half of any adjustment made pursuant to a determination of actual tax liability, shall be made not later than March 31 following the year in which taxes are assessed. No discount shall be granted for such payment.

(2) A taxpayer must pay the first installment payment as required in paragraph (1)(a) in order to participate in the installment payment plan. Once a taxpayer elects to participate by timely paying the first payment, he is required to continue his participation for the tax year in which the payment was first made and is not entitled to the discounts provided in s. ~~197.162 197.012~~. In the event a taxpayer fails to timely make an installment payment subsequent to the first payment, such taxpayer shall be required to remit with his next installment payment an amount equal to the current installment amount plus any installment amount due but unpaid. Delinquent payments shall be computed without allowance for any discount. Any amounts which remain unpaid as of the date of delinquency established for regular tax payments under s. ~~197.333 ss. 197.012 and 197.0124~~ shall be subject to all the provisions of law applicable to delinquent taxes.

(3) Upon receiving a taxpayer's application for participation in the prepayment installment plan, the tax collector shall mail to the taxpayer a statement of the taxpayer's estimated tax liability which shall be equal to the actual taxes levied on the subject property in the preceding year, and which statement shall indicate the amount of each quarterly installment after application of the discount rates provided in this section, and a payment schedule, based upon the schedule provided in this section and furnished by the department of ~~Revenue~~. During the first month that the tax roll is open for payment of taxes, the tax collector shall mail to such taxpayer a statement which shows the amount of the remaining installment payments to be made after application of the discount rates provided in this section. The postage shall be paid out of the general fund of the county, upon statement thereof by the tax collector.

(4) The moneys collected under this section shall be placed in an interest-earning escrow account. The taxes collected shall be distributed as provided in s. ~~197.383 197.0124(2)~~. The interest earned on this account shall be distributed as provided in s. ~~197.383 197.0124(2)~~ or, at the option of the tax collector, as provided in s. 219.075(2).

(5) Notice of the right to prepay taxes pursuant to this section shall be provided by publication in a newspaper of paid general circulation in the county. The advertisement shall appear in a newspaper that is published at least 5 days a week, unless the only newspaper of general circulation in the county is published fewer than 5 days a week. The newspaper shall be one of general interest and readership in the community, and not one of limited subject matter. The notice shall be published twice each year during the month of April. Such notice shall be no less than one-quarter page in size of a standard-size or a tabloid-size newspaper, and the headline in the notice shall be in a type no smaller than 18 point. Such notice shall not be published in that section of the newspaper where legal or classified advertisements appear. The newspaper notice shall include a facsimile of the application form for installment payment as issued by the department of ~~Revenue~~ pursuant to subsection (1) and may be used by the taxpayer in lieu thereof. In addition, the tax collector shall mail to the owner of a parcel or parcels appearing on the assessment roll an application form that includes an explanation of the right to prepay taxes pursuant to this section and includes a notice that additional application forms are available from the tax collector. The application forms shall be provided by the department of ~~Revenue~~ and shall accompany either the notice of taxes provided for by s. ~~197.322(3) 197.072~~; the paid tax receipt, if the taxes are paid prior to March 1; or the additional notice mailed to the taxpayer pursuant to s. ~~197.343(1) 197.072(4)~~, if the taxes have not been paid by March 1.

Section 90. Section 197.0158, Florida Statutes, is transferred to section 197.2301, Florida Statutes, and amended to read:

197.2301 ~~197.0158~~ Payment of taxes prior to certified roll procedure.

(1) It is the legislative intent to provide a method for voluntary payment of ad valorem taxes when the tax roll cannot be certified for collection of taxes in time to allow payment prior to January 1 of the current tax year. It is the legislative intent that all taxpayers shall be afforded the opportunity to pay estimated taxes pursuant to this section.

(2) When it appears that it shall be impossible for the property appraiser to certify the tax roll for collection in time sufficient to allow payment of current taxes prior to January 1, the property appraiser shall certify such circumstances in writing to the tax collector on or before December 1 and shall provide to the collector a true copy of the preceding year's tax roll as certified for collection and statement of current year's millages from taxing authorities which have so certified. The property appraiser's certification shall constitute authority for the collector to receive payments of estimated taxes.

(3) Immediately upon receipt of the property appraiser's certification, the tax collector shall cause to be published in a newspaper of general circulation in the county, and shall prominently post at the courthouse door, a notice that the tax roll will not be certified for collection prior to January 1 and that payments of estimated taxes will be allowed by those taxpayers who tender payment to the collector on or before December 31.

(4) The tax collector shall accept payment of estimated current taxes based upon an amount equal to the taxes levied against the parcel in the previous year or an amount the tax collector deems to be a more accurate representation of the taxpayer's current tax liability.

(5) When estimated taxes are paid, the collector shall issue a validated temporary tax notice-receipt. Estimated taxes collected pursuant to this section shall be accounted for, deposited, and distributed as provided generally for ad valorem taxes. However, no distribution shall be made of estimated taxes until receipt of a tax roll properly certified for collection, except upon request for an emergency distribution made by the governing body of a taxing authority, certifying a lack of funds for current operations.

(6) Discounts shall not be allowed on payments of estimated taxes, but shall be allowed on the amount of total taxes levied, determined at the time the tax roll has been certified for collection and final tax notice-receipts are issued.

(7) Interest earned on payments of estimated taxes prior to certification of the tax roll for collection shall be retained by the tax collector's office and disbursed as follows:

(a) First, to pay the expenses of the tax collector's office in administering and accounting for payments of estimated taxes;

(b) Second, any excess remaining shall be distributed pro rata to the taxing authorities in the proportion that each authority's tax levy for the prior tax year bears to the total ad valorem tax levy for the prior tax year; however, a taxing authority which has requested and received an emergency distribution of estimated taxes shall not receive this distribution.

(8) Upon receipt of the tax roll certified for collection, the tax collector shall prepare a tax notice-receipt for each taxpayer who has made payment of estimated taxes, showing the amount of estimated taxes paid and the taxes remaining unpaid or any overpayment. Each such tax notice-receipt shall show the periods in which discounts are authorized, the amount of discount, and the discount applied to the estimated taxes with the appropriate remainder due.

(9) After the discount has been applied to the estimated taxes paid and it is determined that an *underpayment* or overpayment has occurred, the following shall apply:

(a) If the amount of *underpayment* or overpayment is \$5 or less, then no *additional billing* or refund is required ~~shall be processed~~.

(b) If the amount of overpayment is more than \$5, the tax collector shall immediately refund to the person who paid the estimated tax the amount of overpayment. Department of Revenue approval shall not be required for the refund of overpayment made pursuant to this subsection.

(10) Any remaining unpaid taxes which become delinquent after notice by the tax collector shall be collected as are other delinquent taxes pursuant to this chapter.

(11) Payment of estimated taxes shall not preclude the right of the taxpayer to challenge his assessment as provided in chapter 194.

Section 91. Section 197.0163, Florida Statutes, is transferred to section 197.242, Florida Statutes.

Section 92. Section 197.0164, Florida Statutes, is transferred to section 197.243, Florida Statutes.

Section 93. Section 197.0165, Florida Statutes, is transferred to section 197.252, Florida Statutes, and amended to read:

~~197.252~~ ~~197.0165~~ Homestead tax deferral.—

(1) Any person who is entitled to claim homestead tax exemption under the provisions of s. 196.031(1) may elect to defer payment of a portion of the ad valorem taxes levied on his homestead by filing an annual application for tax deferral with the county tax collector on or before January 31 following the year in which the taxes are assessed. Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with his application for tax deferral, a certificate of eligibility to receive the exemption. Such certificate shall be prepared by the county property appraiser upon request of the taxpayer. It shall be the burden of each applicant to affirmatively demonstrate his compliance with the requirements of this section.

(2)(a) Approval of an application for tax deferral shall defer that portion of ad valorem taxes otherwise due and payable on the applicant's homestead pursuant to s. ~~197.333~~ ~~197.013~~ which exceeds 5 percent of the applicant's household's income for the prior calendar year.

(b) In the event the applicant is entitled to claim the increased exemption by reason of age and residency as provided in s. 196.031(3)(a), approval of such application shall defer that portion of said taxes which exceeds 3 percent of the applicant's household's income for the prior calendar year.

(c) The household income of an applicant who applies for a tax deferral before the end of the calendar year in which the taxes are assessed shall be for the current year, adjusted to reflect estimated income for the full calendar year period.

(3) No tax deferral shall be granted:

(a) If the total amount of deferred taxes and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the assessed value of the homestead, or

(b) If the primary mortgage financing on the homestead is for an amount which exceeds 70 percent of the assessed value of the homestead.

(4) The amount of taxes and interest deferred pursuant to this act shall accrue interest at a rate equal to the semiannually compounded rate of one-half of 1 percent plus the average yield to maturity of the long-term fixed-income portion of the Florida Retirement System investments as of the end of the quarter preceding the date of the sale of the deferred payment tax certificates.

(5) The taxes and interest deferred pursuant to this act shall constitute a prior lien and shall attach as of the date and in the same manner and be collected as other liens for taxes, as provided for under this chapter, but such deferred taxes shall only be due, payable, and delinquent as provided in this act.

Section 94. Section 197.0166, Florida Statutes, is transferred to section 197.253, Florida Statutes, and amended to read:

~~197.253~~ ~~197.0166~~ Homestead tax deferral; application.—

(1) The application for deferral shall be made upon a form prescribed by the department of ~~Revenue~~ and furnished by the county tax collector. The application form shall be signed upon oath by the applicant before an officer authorized by the state to administer oaths. The tax collector may, in his discretion, require the applicant to submit such other evidence and documentation as deemed necessary by the tax collector in considering the application. The application form shall advise the applicant of the manner in which interest is computed. Each application form shall contain an explanation of the conditions to be met for approval and the conditions under which deferred taxes and interest become due, payable, and delinquent. Each application shall clearly state that all deferrals pursuant to this act shall constitute a lien on the applicant's homestead.

(2)(a) The tax collector shall consider each annual application for homestead tax deferral within 30 days of the day the application is filed

or as soon as practicable thereafter. If the tax collector finds that the applicant is entitled to the tax deferral, he shall approve the application and file the application in the permanent records. If the tax collector finds the applicant is not entitled to the deferral, he shall send a notice of disapproval within 30 days of the filing of the application, giving his reasons therefor to the applicant, either by personal delivery or by registered mail to the mailing address given by the applicant, and shall make return in the manner in which such notice was served upon the applicant upon the original notice thereof and file among the permanent records of his office. The original notice of disapproval sent to the applicant shall advise the applicant of his right to appeal the decision of the tax collector to the property appraisal adjustment board and shall inform the applicant of the procedure for filing such an appeal.

(b) Appeals of the decision of the tax collector to the property appraisal adjustment board shall be in writing on a form prescribed by the department of Revenue and furnished by the tax collector. Such appeal shall be filed with the property appraisal adjustment board within 20 days after the applicant's receipt of the notice of disapproval. The property appraisal adjustment board shall review the application and evidence presented to the tax collector upon which the applicant based his claim for tax deferral and, at the election of the applicant, shall hear the applicant in person, or by agent on his behalf, on his right to homestead tax deferral. The property appraisal adjustment board shall reverse the decision of the tax collector and grant homestead tax deferral to the applicant, if in its judgment the applicant is entitled thereto, or affirm the decision of the tax collector. Such action of the property appraisal adjustment board shall be final unless the applicant or tax collector or other lienholder, within 15 days from the date of disapproval of the application by the board, files in the circuit court of the county in which the property is located, a proceeding for a declaratory judgment or other appropriate proceeding.

(3) Each application shall contain a list of, and the current value of, all outstanding liens on the applicant's homestead.

(4) For approved applications, the date of receipt by the tax collector of the application for tax deferral shall be used in calculating taxes due and payable net of discounts for early payment as provided for by s. 197.162 ~~197.012~~.

(5) If such proof has not been furnished with a prior application, each applicant shall furnish proof of fire and extended coverage insurance in an amount which is in excess of the sum of all outstanding liens and deferred taxes and interest with a loss payable clause to the county tax collector.

(6) The tax collector shall notify the property appraiser in writing of those parcels for which taxes have been deferred.

Section 95. Section 197.0167, Florida Statutes, is transferred to section 197.254, Florida Statutes, and amended to read:

~~197.254 197.0167~~ Annual notification to taxpayer.—

(1) The tax collector shall notify the taxpayer of each parcel appearing on the real property assessment roll of the right to defer payment of taxes pursuant to ss. 197.242-197.312 ~~197.0163-197.0174~~. Such notice shall be printed on the back of envelopes used for mailing the notice of taxes provided for by s. 197.322(3) ~~197.072~~. Such notice of the right to defer payment of taxes shall be in substantially the following form:

NOTICE TO TAXPAYERS
ENTITLED
TO HOMESTEAD EXEMPTION

Florida law entitles you to DEFER PAYMENT of that portion of the property taxes levied against your homestead which exceeds 5 percent (3 percent for senior citizens) of your household income, subject to certain conditions. Interest is charged on deferred taxes at a rate set by law. The deferred taxes and interest are treated as a lien against your homestead.

Application for deferral of payment must be made on or before January 31 of each year. Application forms are available from your county tax collector.

(2) On or before November 1 of each year, the tax collector shall notify each taxpayer to whom a tax deferral has been previously granted of the accumulated sum of deferred taxes and interest outstanding.

~~(3) In the event the tax collector has envelopes delivered to his office or on order prior to July 3, 1970, the notice required in subsection (1) may, for the mailing of 1970 tax notices only, be printed on a separate sheet of paper and enclosed with each tax notice.~~

Section 96. Section 197.0168, Florida Statutes, 1984 Supplement, is transferred to section 197.262, Florida Statutes, and amended to read:

~~197.262 197.0168~~ Deferred payment tax certificates.—

(1) The tax collector shall notify each local governing body of the amount of taxes deferred which would otherwise have been collected for such governing body. The county shall then, at the time of the tax certificate sale held pursuant to s. 197.432 ~~197.116~~, conduct a separate deferred payment tax certificate sale in the manner set forth in that section. The maximum rate of interest for deferred payment tax certificates shall be equal to the semiannually compounded rate of 0.5 percent plus the average yield to maturity of the long-term fixed-income portion of the Florida Retirement System investments as of the end of the quarter preceding the date of the sale of the deferred payment tax certificates, as certified to the tax collector by the State Board of Administration; however, the tax collector shall accept bids in even increments and in fractional interest rate bids of 0.25 percent only.

(2) If there remain unsold certificates following the sale of deferred payment tax certificates in accordance with the procedure set forth in s. 197.432 ~~197.116~~, the county shall:

(a) Hold the unsold certificates until such time as deferred taxes plus interest become due; or

(b) Offer the unsold certificates for purchase to the State Board of Administration. Upon such offer to the State Board of Administration, the board shall purchase the certificates; however, not more than 10 percent of any fund shall be invested in such certificates as specified in s. 215.47(2)(d).

(3) The certificates so held by the county or purchased by the State Board of Administration shall bear interest at a rate equal to the semiannually compounded rate of 0.5 percent plus the average yield to maturity of the long-term fixed-income portion of the Florida Retirement System investments as of the end of the quarter preceding the date of the sale of the deferred payment tax certificates.

Section 97. Section 197.0169, Florida Statutes, is transferred to section 197.263, Florida Statutes.

Section 98. Section 197.017, Florida Statutes, is transferred to section 197.272, Florida Statutes.

Section 99. Section 197.0171, Florida Statutes, is transferred to section 197.282, Florida Statutes.

Section 100. Section 197.0172, Florida Statutes, is transferred to section 197.292, Florida Statutes.

Section 101. Section 197.0173, Florida Statutes, is transferred to section 197.301, Florida Statutes, and amended to read:

~~197.301 197.0173~~ Penalties.—

(1) The following penalties shall be imposed on any person who willfully files information required under s. 197.252 ~~197.0165~~ or s. 197.263 ~~197.0169~~ which is incorrect:

(a) Such person shall pay the total amount of taxes and interest deferred, which amount shall immediately become due;

(b) Such person shall be disqualified from filing a homestead tax deferral application for the next 3 years; and

(c) Such person shall pay a penalty of 25 percent of the total amount of taxes and interest deferred.

(2) Any person against whom the penalties prescribed in this section have been imposed may appeal the penalties imposed to the Property Appraisal Adjustment Board within 30 days after said penalties are imposed.

Section 102. Section 197.0174, Florida Statutes, is transferred to section 197.312, Florida Statutes.

Section 103. Section 197.322, Florida Statutes, is created to read:

197.322 Delivery of assessment roll; notice of taxes; publication and mail.—

(1) The property appraiser shall deliver to the tax collector the certified assessment roll along with his warrant and recapitulation sheet.

(2) The tax collector shall on November 1, or as soon as the assessment roll is open for collection, publish a notice in a local newspaper that the tax roll is open for collection.

(3) Within 20 days after receipt of the certified roll, the tax collector shall mail to each taxpayer appearing on the assessment roll, whose post-office address is known to him, a tax notice stating the amount of current taxes due from the taxpayer and, if applicable, the fact that back taxes remain unpaid and advising the taxpayer of the discounts allowed for early payment. The notice shall be accompanied by a printed statement as provided in s. 197.342. The postage shall be paid out of the general fund of the county, upon statement thereof by the tax collector.

Section 104. Section 197.323, Florida Statutes, is created to read:

197.323 Extension of roll during adjustment board hearings.—

(1) Notwithstanding the provisions of s. 193.122, the board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of property appraisal adjustment board hearings, if completion thereof would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector shall resolve the matter by following the same procedures used for correction of errors. However, approval by the department of revenue is not required for refund of overpayment made pursuant to this section.

(2) A tax certificate or warrant shall not be issued under s. 197.432 or s. 197.413 with respect to delinquent taxes on real or personal property for the current year if a petition currently filed with respect to such property has not received final action by the property appraisal adjustment board.

Section 105. Section 197.332, Florida Statutes, is created to read:

197.332 Duties of tax collectors and property owners.—The tax collector has the authority and obligation to collect all taxes as shown on the tax roll by the date of delinquency or to collect delinquent taxes by sale of tax certificates on real property and by seizure and sale of personal property. All owners of property shall be held to know that taxes are due and payable annually and are charged with the duty of ascertaining the amount of current or delinquent taxes and paying taxes before the date of delinquency.

Section 106. Section 197.333, Florida Statutes, is created to read:

197.333 When taxes due; delinquent.—All taxes shall be due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector. Taxes shall become delinquent on April 1 following the year in which they are assessed or immediately after 60 days have expired from the mailing of the original tax notice, whichever is later. If the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed, all dates or time periods specified in this chapter relative to the collection of, or administrative procedures regarding, delinquent taxes shall be extended a like number of days.

Section 107. Section 197.342, Florida Statutes, is created to read:

197.342 Notice of taxes; content and form.—

(1) A statement shall accompany the original notice of taxes and shall include:

(a) One table consisting of six separate columns and appropriate totals for each column, which table shall show for each taxing authority in the aggregate:

1. In the first column, each applicable rolled-back millage rate computed pursuant to s. 200.065(1) for every nonvoted millage levy and the applicable millage levied for the prior year for each millage levy adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

2. In the second column, an extension of the amount of taxes that would have been levied had the millage rates in the first column been adopted.

3. In the third column, the actual applicable millage rate or rates levied by the taxing authority.

4. In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.

5. In the fifth column, the difference between the amounts in columns four and two.

6. In the sixth column, the percentage of change from column two to column four.

(b) A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled-back rate computed pursuant to s. 200.065(1) and a second column identifying each taxing authority levying an amount in excess of that rate.

(2) The form of the statement, including appropriate headings and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

Section 108. Section 197.343, Florida Statutes, is created to read:

197.343 Tax notices; additional notice required.—

(1) An additional tax notice shall be mailed to each taxpayer whose payment has not been received at least 30 days prior to the date of delinquency, which notice shall include a description of the property and the following statement: If the taxes for the . . . (year) . . . on your property are not paid, a tax certificate will be sold for these taxes, and your property may be sold at a future date. Contact the tax collector's office in the courthouse at once.

(2) When the taxes under s. 193.481 on subsurface rights have become delinquent and a tax certificate is to be sold under this chapter, a notice of the delinquency shall be given by registered mail to the owner of the fee to which these subsurface rights are attached. On the day of the tax sale, the fee owner shall have the right to purchase the tax certificate at the maximum rate of interest provided by law before bids are accepted for the sale of such certificate.

(3) The tax collector shall mail such additional notices as he considers proper and necessary or as may be required by reasonable rules of the department.

Section 109. Section 197.344, Florida Statutes, is created to read:

197.344 Lienholders; receipt of notices and delinquent taxes.—

(1) When requested in writing, a tax notice shall be mailed according to the following procedures:

(a) Upon request by any taxpayer aged 60 or over, the tax collector shall mail the tax notice to a third party designated by the taxpayer. A duplicate copy of the notice shall be mailed to the taxpayer.

(b) Upon request by a mortgagee stating that the mortgagee is the trustee of an escrow account for ad valorem taxes due on the property, the tax notice shall be mailed to such trustee. When the original tax notice is mailed to such trustee, the tax collector shall mail a duplicate notice to the owner of the property with the additional statement that the original has been sent to the trustee.

(c) Upon request by a vendee of an unrecorded contract for deed, the tax collector shall mail a duplicate notice to such vendee.

(2) On or before May 1 of each year, the holder or mortgagee of an unsatisfied mortgage, upon filing with the tax collector a description of land encumbered by a recorded mortgage and paying a service charge of \$2, may request and receive information concerning any delinquent taxes appearing on the current tax roll and certificates issued on the described mortgaged land. Upon receipt of such request, the tax collector shall furnish the following information to the mortgagee within 60 days following the tax certificate sale:

(a) The description of property on which certificates were sold as requested by the mortgagee.

(b) The number of each certificate issued and to whom.

(c) The face amount of each certificate.

(d) The cost for redemption of each certificate.

(3) On or before May 1 of each year, the holder or mortgagee of an unsatisfied mortgage or lien upon personal property, upon filing with the tax collector a description of the personal property encumbered by the mortgage or lien and the name and address of the owner of such property, and upon paying a service charge of \$2, may request and receive information concerning any delinquent taxes appearing on the current tax roll for such property as is described as provided in this subsection or as may be owned by the named taxpayer. Upon receipt of such request, the collector shall furnish the following information to the mortgagee or lienholder before April 25 of the following year:

- (a) A description of property against which taxes are assessed.
- (b) The amount of taxes and costs owed.

Section 110. Section 197.363, Florida Statutes, is created to read:

197.363 Special assessments and service charges; optional method of collection.—

(1) Notwithstanding other provisions of law, special assessments authorized by general or special law or the State Constitution may be collected as provided for ad valorem taxes under this chapter if:

(a) The entity imposing the special assessment has entered into a written agreement with the property appraiser, at his option, providing for reimbursement of administrative costs incurred under this section;

(b) A resolution authorizing use of this method for collection of special assessments is adopted at a public hearing;

(c) Affected property owners have been provided by first-class mail prior notice of both the potential for loss of title that exists with use of this collection method and the time and place of the public hearing required by paragraph (b);

(d) The property appraiser has listed on the assessment roll the special assessment for each affected parcel;

(e) The dollar amount of the special assessment has been included in the notice of proposed property taxes; and

(f) The dollar amount of the special assessment has been included in the tax notice issued pursuant to s. 197.322.

(2) When collected using the method provided for ad valorem taxes, special assessments shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, penalty for delinquent payment, and issuance of tax certificates and tax deeds for nonpayment, and to the provisions of s. 192.091(2)(c)2.

(3) If the requirements of subsection (1) which are imposed upon the collection of special assessments are not met, the collection of such special assessments shall be by the manner provided in the ordinance or resolution establishing such special assessments. The manner of collection established in any ordinance or resolution shall be in compliance with all general or special laws authorizing the levy of such special assessments, and in no event shall the ordinance or resolution provide for use of the ad valorem collection method.

(4) The tax collector of a county may act as agent for the county in collecting service charges if the board of county commissioners of the county and the tax collector establish by agreement a manner in which service charges may be collected. The board of county commissioners shall compensate the tax collector for the actual cost of collecting such service charges. However, tax certificates and tax deeds may not be issued for nonpayment of service charges, and such charges shall not be included on a bill for ad valorem taxes.

Section 111. Section 197.364, Florida Statutes, is created to read:

197.364 Collection of certain taxes assessed against railroad property.—

(1) The department shall act as the agent for the several county tax collectors for the purpose of collecting all ad valorem taxes assessed against the operating property of railroads and private railroad car lines pursuant to the provisions of s. 193.085(4).

(2) The department shall adopt rules for the expeditious collection and disbursal of all ad valorem tax moneys collected pursuant to this section.

(3) Nothing in this section shall in any way be construed as affecting the normal enforcement procedures for the collection of delinquent ad valorem taxes assessed upon the operating property of private car lines pursuant to s. 193.085(4). The tax collectors are authorized to execute against such operating property in the same manner as set forth in ss. 197.412, 197.413, 197.414, 197.416, and 197.417.

(4) Neither the department nor any of its employees shall be liable for delays in the collection or transmittal of any tax subject to this section. No action taken by the department pursuant to this section shall be construed in any manner to classify the tax assessed pursuant to s. 193.085(4) as a state ad valorem tax.

Section 112. Section 197.373, Florida Statutes, is created to read:

197.373 Payment of portion of taxes.—

(1) The tax collector of the county is authorized to allow the payment of a part of a tax notice when the part to be paid can be ascertained by legal description, such part is under a contract for sale or has been transferred to a new owner, and the request is made by the person purchasing the property or the new owner or someone acting on behalf of the purchaser or owner.

(2) The request must be made at least 15 days prior to the tax certificate sale.

(3) The property appraiser shall within 10 days after request from the tax collector, apportion the property into the parts sought to be paid or redeemed.

(4) This section does not apply to assessments and collections made pursuant to the provisions of s. 192.037.

Section 113. Section 197.383, Florida Statutes, is created to read:

197.383 Distribution of taxes.— The tax collector shall distribute taxes collected to each taxing authority at least four times during the first 2 months after the tax roll comes into his possession for collection and at least one time in all other months. A different schedule may be used if the tax collector and the governing board of the taxing authority mutually agree.

Section 114. Section 197.402, Florida Statutes, is created to read:

197.402 Advertisement of real or personal property with delinquent taxes.—

(1) Whenever legal advertisements are required, the board of county commissioners shall select the newspaper as provided in chapter 50. The office of the tax collector shall pay all newspaper charges, and the proportionate cost of the advertisements shall be added to the delinquent taxes when they are collected.

(2) Within 45 days after the personal property taxes become delinquent, the tax collector shall advertise a list of the names of delinquent personal property taxpayers and the amount of tax due by each. The advertisement shall include a notice that all personal property taxes are drawing interest at the rate of 18 percent per year and that, unless the delinquent taxes are paid, warrants will be issued thereon pursuant to s. 197.413 and the tax collector will apply to the circuit court for an order directing levy upon and seizure of the personal property of the taxpayer for the unpaid taxes.

(3) Except as provided in s. 197.432(4), on or before June 1 or the 60th day after the date of delinquency, whichever is later, the tax collector shall advertise once each week for 4 weeks and shall sell tax certificates on all real property with delinquent taxes. He shall make a list of such properties in the same order in which the lands were assessed, specifying the amount due on each parcel, including interest at the rate of 18 percent per year from the date of delinquency to the date of sale, the cost of advertising, and the expense of sale.

(4) All advertisements shall be in the form prescribed by the department.

Section 115. Section 197.403, Florida Statutes, is created to read:

197.403 Publisher to furnish copy of advertisement to tax collector; proof of publication; fees.—The newspaper publishing the notice of a tax sale shall transmit by mail a copy of the paper containing each notice to the tax collector within 10 days after the last required publication. When the publication of the tax sale notice is completed as provided by law, the

publisher shall make an affidavit, in the form prescribed by the department, which shall be delivered to the tax collector and annexed to the report of certificates sold for taxes as provided by s. 197.432(8).

Section 116. Section 197.404, Florida Statutes, is created to read:

197.404 Sale of real or personal property for nonpayment of taxes; validity.—A sale or conveyance of real or personal property for nonpayment of taxes shall not be held invalid except upon proof that:

- (1) The property was not subject to taxation;
- (2) The taxes had been paid before the sale of personal property; or
- (3) The tax certificate on the real property had been redeemed before the execution and delivery of a deed based upon a certificate issued for nonpayment of taxes.

Section 117. Section 197.412, Florida Statutes, is created to read:

197.412 Attachment of tangible personal property in case of removal.—The tax collector of each county shall have the power to attach for taxes any tangible personal property that has been assessed at any time before payment, if he has reason to believe that the property is being removed or disposed of so as to prevent or endanger the payment of taxes thereon in the same manner and under the rules of law governing attachments of debts in other cases. All taxes assessed upon tangible personal property shall have all the force of a judgment and execution at law against the owner of the property from the date the taxes became due. If the property is still located within the county, the tax collector may issue a warrant authorizing the tax collector, his deputy, or the sheriff to collect the taxes or otherwise seize the property; and the tax collector, deputy, or sheriff shall proceed in the same manner as on an execution from the circuit court. If the property is located outside the county, the tax collector may issue a warrant authorizing the sheriff of the county where the property is located to collect the taxes, or otherwise seize the property in the same manner as property in the county where the property is assessed. Thereafter, the tax collector shall proceed pursuant to s. 197.413.

Section 118. Section 197.413, Florida Statutes, is created to read:

197.413 Delinquent personal property taxes; warrants; court order for levy and seizure of personal property; seizure; fees of tax collectors.

(1) Prior to May 1 of each year immediately following the year of assessment, the tax collector shall prepare a list of the unpaid personal property taxes, the list containing the names and addresses of the taxpayers and the property subject to the tax as the same appear on the tax roll. Prior to April 30 of the next year, the tax collector shall prepare warrants against the delinquent taxpayers providing for the levy upon, and seizure of, tangible personal property.

(2) Within 30 days after the date such warrants are prepared, the tax collector shall cause the filing of a petition in the circuit court for the county which the tax collector serves, which petition shall briefly describe the levies and nonpayment of taxes, the issuance of warrants, and proof of the publication of notice as provided for in s. 197.402 and shall list the names and addresses of the taxpayers who failed to pay taxes, as the same appear on the assessment roll. Such petition shall pray for an order ratifying and confirming the issuance of the warrants and directing the tax collector or his deputy to levy upon and seize the tangible personal property of each delinquent taxpayer to satisfy the unpaid taxes set forth in the petition. This proceeding is specifically provided to safeguard the constitutional rights of the taxpayers in relation to their tangible personal property and to allow the tax collector sufficient time to collect such delinquent personal property taxes before the filing of petitions in the circuit court and shall be conducted with these objectives in mind.

(3) The tax collector may employ counsel and agree upon his compensation, for conducting such suit or suits and may pay such compensation out of the general office expense fund and include such item in the budget.

(4) Immediately upon the filing of such petition, the tax collector shall request the earliest possible time for hearing before the circuit court on the petition, at which hearing the tax roll shall be presented and the tax collector or one of his deputies shall appear to testify under oath as to the nonpayment of the personal property taxes listed in the petition.

(5) Upon the filing of such petition, the clerk of the court shall notify each delinquent taxpayer included within the petition that a petition has

been filed and that upon ratification and confirmation of the petition the tax collector will be authorized to issue warrants and levy upon, seize, and sell so much of the personal property as to satisfy the delinquent taxes, plus costs, interest, attorney's fees, and other charges. Such notice shall be given by certified mail, return receipt requested.

(6) If it appears to the circuit court that the taxes that appear on the tax roll are unpaid, the court shall issue its order directing the tax collector or his deputy to levy upon and seize so much of the tangible personal property of the taxpayers who are listed in the petition as is necessary to satisfy the unpaid taxes, costs, interest, attorney's fees, and other charges.

(7) The court shall retain jurisdiction over the matters raised in the petition to hear such objections of taxpayers to the levy and seizure of their tangible personal property as may be warranted under the statutes and laws of the state.

(8) A tax warrant issued by the tax collector for the collection of tangible personal property taxes shall, after the court has issued its order as set forth in subsection (6), have the same force as a writ of garnishment upon any person that has any goods, moneys, chattels, or effects of the delinquent taxpayer in his hands, possession, or control or that is indebted to such delinquent taxpayer.

(9) When any tax warrant is levied upon any debtor or person holding property of the taxpayer, the debtor or person shall pay the debt or deliver the property of the delinquent taxpayer to the tax collector levying the warrant, and the receipt of the tax collector shall be complete discharge to that extent of the debtor or person holding the property. The tax collector shall make note of the levy upon the tax warrant.

(10) The tax collector is entitled to a fee of \$1 from each delinquent taxpayer at the time delinquent taxes are collected.

Section 119. Section 197.096, Florida Statutes, is transferred to section 197.414, Florida Statutes.

Section 120. Section 197.416, Florida Statutes, is created to read:

197.416 Continuing duty of the tax collector to collect delinquent tax warrants.—It shall be the duty of the tax collector issuing a tax warrant for the collection of delinquent tangible personal property taxes to continue from time to time his efforts to collect such taxes for a period of 7 years from the date of the issuance of the warrant. After the expiration of 7 years, the warrant will be barred by this statute of limitation, and no action may be maintained in any court. A tax collector or his successor shall not be relieved of accountability for collection of any taxes assessed on tangible personal property until he has completely performed every duty devolving upon him as required by law.

Section 121. Section 197.417, Florida Statutes, is created to read:

197.417 Sale of personal property after seizure.—

(1) When personal property is levied upon for delinquent taxes as provided for in s. 197.413, at least 15 days before the sale the tax collector shall give public notice by advertisement of the time and place of sale of the property to be sold. The notice shall be posted in at least three public places in the county, one of which shall be at the courthouse; and the property shall be sold at public auction at the location noted in the advertisement. The property sold shall be present if practical. At any time before the sale the owner or claimant of the property may release the property by the payment of the taxes, plus delinquent charges, interest, and costs, for which the property was liable to be sold. In all cases, immediate payment for the property shall be required. In case such a sale is made, the tax collector shall be entitled to the same fees and charges as are allowed sheriffs upon execution sales.

(2) If the property levied upon is sold for more than the amount of taxes, delinquent charges, interest, costs, and collection fees, the surplus shall be returned to the person who had possession of the property when the levy was made or to the owner of the property.

(3) If the property levied upon cannot be located in the county or is sold for less than the amount of taxes, delinquent charges, interest, costs, and collection fees, the deficit shall be a general lien against all the taxpayer's other personal property situated in the county. The other property may be seized and sold in the same manner as property on which there is a specific lien for delinquent taxes.

Section 122. Section 197.432, Florida Statutes, is created to read:

197.432 Sale of tax certificates for unpaid taxes.—

(1) On the day and approximately at the time designated in the notice of the sale, the tax collector shall commence the sale of tax certificates on those lands on which taxes have not been paid; and he shall continue the sale from day to day until each certificate is sold to pay the taxes, interest, costs, and charges on the parcel described in the certificate. In case there are no bidders, the certificate shall be issued to the county. The tax collector shall offer all certificates on the lands as they are assessed.

(2) A lien created through the sale of a tax certificate may not be enforced in any manner except as prescribed in this chapter.

(3) Delinquent real property taxes of all governmental units due on a parcel of land in any one year shall be combined into one certificate.

(4) A tax certificate representing less than \$100 in delinquent taxes, on property that has been granted a homestead exemption for the year in which the delinquent taxes were assessed, may not be sold at public auction but shall be issued by the tax collector to the county at the maximum rate of interest allowed by this chapter. The provisions of s. 197.502(3) shall not be invoked as long as the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued. However, when all such tax certificates and accrued interest thereon represent an amount of \$100 or more, the provisions of s. 197.502(3) shall be invoked.

(5) Each certificate shall be struck off to the person who will pay the taxes, interest, costs, and charges and will demand the lowest rate of interest, not in excess of the maximum rate of interest allowed by this chapter. The tax collector shall accept bids in even increments and in fractional interest rate bids of one-quarter of 1 percent only. If there is no buyer, the certificate shall be issued to the county at the maximum rate of interest allowed by this chapter.

(6) The tax collector shall require immediate payment of a reasonable deposit from any person to whom a certificate may be struck off, and the failure to pay such deposit shall cause the bid to be canceled. When tax certificates are ready for issuance, the tax collector shall notify each person to whom a certificate was struck off that the certificate is ready for issuance, and payment must be made within 48 hours from the mailing of such notice or the deposit shall be forfeited and the bid canceled. In any event, payment shall be made before delivery of the certificate by the tax collector.

(7) The form of the certificate shall be as prescribed by the department. Upon the cancellation of any bid, the tax collector shall resell that certificate the following day or as soon thereafter as possible, provided the certificate is sold within 10 days after cancellation of such bid.

(8) The tax collector shall make a list of all the certificates sold for taxes, showing the date of the sale, the number of each certificate, the name of the owner as returned, a description of the land within the certificate, the name of the purchaser, the interest rate bid, and the amount for which sale was made. This list shall be known as the "list of tax certificates sold." The tax collector shall append to the list a certificate setting forth the fact that the sale was made in accordance with this chapter.

(9) No certificate shall be sold on, nor any lien created in, property owned by any governmental unit the property of which has become subject to taxation due to lease of the property to a nongovernmental lessee. Such delinquent taxes shall be enforced and collected in the manner provided in s. 196.199(8).

(10) Any tax certificates issued pursuant to the provisions of this section after January 1, 1977, which are void due to an error of the property appraiser, the tax collector, any other county official, or any municipal official and which are subsequently canceled pursuant to the provisions of this chapter or chapter 196 shall earn interest at the rate of 8 percent per year, simple interest, calculated from the date the certificate was purchased. Refunds made on tax certificates which are void shall be processed as provided in s. 197.182.

(11) When tax certificates are advertised for sale, the tax collector shall be entitled to a commission of 5 percent on the amount of the delinquent taxes and interest when actual sale is made. However, the tax collector shall not be entitled to any commission for the sale of certificates made to the county until the commission is paid upon the redemption or sale of the tax certificates. When a tax deed is issued to the county, the tax collector shall not receive his commission for the certificates until after the property is sold and conveyed by the county.

(12) All tax certificates issued to the county shall be held by the tax collector of the county where the lands covered by the certificates are located.

(13) Delinquent taxes on real property may be paid after the date of delinquency but prior to the sale of a tax certificate by paying all costs, advertising charges, and interest.

Section 123. Section 197.132, Florida Statutes, is transferred to section 197.433, Florida Statutes, and amended to read:

(Substantial rewording of section. See s. 197.132, F.S., for present text.)

197.433 Duplicate certificates.—

(1) A holder of a tax certificate may apply to the tax collector for a duplicate certificate if the original certificate has been lost or destroyed. The tax certificate holder shall give an affidavit to the tax collector stating that the affiant is the owner of the tax certificate and that the tax certificate was lost or destroyed. The tax certificate holder shall pay a \$5 fee for issuance of the duplicate certificate.

(2) If the tax collector certifies to the board of county commissioners that a tax certificate belonging to the county has been lost or destroyed, the board shall enter an order in its minute book directing the collector to issue and file in his office a duplicate certificate.

(3) The tax collector shall issue a duplicate certificate, plainly mark or stamp such certificate as a duplicate, and enter the fact of the duplicate in the tax sale record opposite the entry of the sale for which the lost or destroyed certificate was issued. He shall enter in the same place a notation of the alleged loss or destruction, whether the duplicate certificate is issued or not.

Section 124. Section 197.442, Florida Statutes, is created to read:

197.442 Tax collector not to sell certificates on land on which taxes have been paid; penalty.—

(1) If a tax collector sells tax certificates on land upon which the taxes have been paid, upon written demand by the aggrieved taxpayer alleging the circumstances, the tax collector shall initiate action to cancel any improperly issued tax certificate or deed in accordance with the provisions of s. 197.443. If the tax collector fails to act within a reasonable time, his office shall be liable for all legitimate expenses which the aggrieved taxpayer may spend in clearing his title, including a reasonable attorney's fee.

(2) The office of the tax collector shall be responsible to the publisher for costs of advertising lands on which the taxes have been paid, and the office of the property appraiser shall be responsible to the publisher for the costs of advertising lands doubly assessed or assessed in error.

Section 125. Section 197.443, Florida Statutes, is created to read:

197.443 Cancellation of void tax certificates; procedure.—

(1) When a tax certificate on lands has been sold for unpaid taxes and:

(a) The tax certificate evidencing the sale is void because the taxes on the lands have been paid,

(b) The lands were not subject to taxation at the time of the assessment on which they were sold,

(c) The description of the property in the tax certificate is void,

(d) An error of commission or omission has occurred which invalidates the sale,

(e) The circuit court has voided the tax certificate by a suit to cancel the tax certificate by the holder, or

(f) The tax certificate is void for any other reason,

the tax collector shall forward a certificate of such error to the department and enter upon the list of certificates sold for taxes a memorandum of such error. The department, upon receipt of such certificate, if satisfied of the correctness of the certificate of error, or upon receipt of a court order, shall notify the tax collector, who shall cancel the certificate.

(2) The holder of a tax certificate who pays, redeems, or causes to be canceled and surrendered by any other tax certificates, or pays any subsequent and omitted taxes or costs, in connection with the foreclosure of a tax certificate or tax deed, and when such other certificates or such subsequent and omitted taxes are void for any reason, the person paying, redeeming, or causing to be canceled and surrendered the other tax certificates or paying the other subsequent and omitted taxes is entitled to obtain the return of the amount paid therefor.

(3) When the tax certificate or a tax deed based upon the certificate is held by an individual, the collector shall at once notify the original purchaser of the certificate or tax deed or the subsequent holder thereof, if known, that upon the voluntary surrender of the certificate or deed of release of his rights under the tax deed, a refund will be made of the amount received by the governmental units for the certificate or deed, plus \$1 for the deed of release.

(4) The refund shall be made in accordance with s. 197.182.

Section 126. Section 197.444, Florida Statutes, is created to read:

197.444 Cancellation of tax certificates; suit by holder.—

(1) The holder of any tax certificate that is void for any reason has the right to bring an action in circuit court to have such tax certificate canceled and to obtain the return of the money paid for the tax certificate. The plaintiff may include as many void certificates as he sees fit. The only necessary party defendant shall be the tax collector.

(2) The complaint shall briefly describe the tax certificate, state that it is void and the reason therefor, and demand that the certificate be declared void and that all amounts received by the governmental unit be returned. The plaintiff may include as many void certificates as desired, whether they cover the same land or different parcels of land.

(3) If the court finds for the plaintiff, it shall enter a final judgment declaring the tax certificate void, canceling it of record, and ordering each governmental unit or agency receiving any sums for the tax certificate to return the amounts received by it to the plaintiff; and thereupon the amount received for the certificate by the governmental units or agencies shall be returned.

(4) The provisions of this section may also be used by the holder of any tax certificate who pays, redeems, or causes to be canceled and surrenders any other tax certificate in connection with an application for tax deed or in connection with tax foreclosure proceedings, if the other tax certificate is void for any reason.

(5) The provisions of this section are not exclusive, and a refund of moneys may be obtained under s. 197.442 or s. 197.443.

Section 127. Section 197.446, Florida Statutes, is created to read:

197.446 Payment of back taxes as condition precedent to cancellation of tax certificate held by county.—No order shall be issued by any court in an action brought by or on behalf of any landowner to enjoin any tax sale or to set aside or cancel any tax certificate held by any county in the state until the owner pays to the tax collector of the county where the property is assessable the full amount of the taxes that could have been lawfully assessed against the property for the period covered by the assessment complained of, whether or not the real estate has been returned for assessment by the owner. In all such cases, the court shall ascertain and determine the amount of tax to be paid by the owner.

Section 128. Section 197.447, Florida Statutes, is created to read:

197.447 Cancellation of tax liens held by the county on property of the United States and the State of Florida.—When a board of county commissioners finds that the United States, or any duly constituted agency thereof, has acquired by purchase or contract to purchase any lands in that county for reforestation, game preserve, or military aviation purposes, or that any duly constituted authority of the state has acquired lands for public road or aeronautical purposes, against which lands there is an outstanding tax lien held by the county, the board shall by resolution describe the lands acquired, the nature of the lien thereon, and the purpose for which the lands are to be used and request the department for authority to cancel the lien against the lands. A certified copy of the resolution shall be furnished to the department; and, upon receipt of the authority from the department to cancel the tax lien, the tax collector and the clerk of the county in which the lands are located shall record the authority in the official records of the county and shall note on the proper

tax records of the office the action taken by the board of county commissioners and the department by noting: "Canceled by authority of s. 197.447, Florida Statutes," the date of the authority, and reference to the book number and page number where the authorization is recorded. All such taxes and liens held by the county shall thereafter be canceled. No charge shall be made for costs or expenses to secure cancellation of any tax lien affected by the provisions of this section.

Section 129. Section 197.448, Florida Statutes, is created to read:

197.448 Cancellation of certificates on riparian rights separate from land.—

(1) All tax certificates in the hands of any governmental taxing agency that separately describe only riparian rights, as defined in s. 253.141, are hereby declared invalid and are hereby canceled.

(2) Any title presumed to have vested in the state under chapter 18296, Laws of Florida, 1937, known as the Murphy Act, by virtue of such certificates is hereby declared invalid; and the riparian rights affected thereby are hereby restored to their original status and become appurtenant to the adjoining upland.

(3) The tax collector of each county and the proper tax officer of any governmental taxing agency are hereby authorized and directed to withhold all such tax certificates in their hands from redemptions or sale and to enter such cancellation upon the face of any such tax certificates and upon the tax sale record of the county or other taxing agency.

Section 130. Section 197.462, Florida Statutes, is created to read:

197.462 Transfer of tax certificates held by individuals.—

(1) All tax certificates issued to an individual may be transferred by endorsement at any time before they are redeemed or a tax deed is executed thereunder.

(2) The official endorsement of a tax certificate by the tax collector with the date and the amount received shall be sufficient evidence of the assignment of it.

(3) The tax collector shall record the transfer on the record of tax certificates sold.

(4) The tax collector shall receive \$1 as a service charge for each endorsement.

Section 131. Section 197.472, Florida Statutes, is created to read:

197.472 Redemption of tax certificates.—

(1) Any person may redeem a tax certificate or purchase a county-held certificate at any time after the certificate is issued and before a tax deed is issued or the property is placed on the list of lands available for sale. The person redeeming or purchasing a tax certificate shall pay to the tax collector in the county where the land is situated the face amount of the certificate or the part thereof that the part or interest purchased or redeemed bears to the whole. Upon purchase or redemption being made, the person shall pay all taxes, interest, costs, charges, and omitted taxes, if any, as provided by law upon the part or parts of the certificate so purchased or redeemed.

(2) When an individual tax certificate is redeemed and the interest earned on the tax certificate is less than 5-percent of the face amount of the certificate, a mandatory charge of 5-percent shall be levied upon the tax certificate. The person redeeming the tax certificate shall pay the interest rate bid or the 5-percent mandatory charge, whichever is greater. This subsection applies to all individual tax certificates except those with an interest rate bid of zero percent.

(3) The tax collector shall receive a fee of \$5 for each tax certificate purchased or redeemed.

(4) When only a portion of a certificate is being redeemed or purchased, and such portion can be ascertained by legal description, the tax collector shall make a written request for apportionment to the property appraiser. Within 15 days after such request, the property appraiser shall furnish the tax collector a certificate apportioning the value to that portion sought to be redeemed and to the remaining land covered by the certificate.

(5) When a tax certificate is purchased or redeemed, the tax collector shall give to the person a receipt and certificate showing the amount paid

for the purchase or redemption, a description of the land, and the date, number, and amount of the certificate, certificates, or part of certificate which is purchased or redeemed, which shall be in the form prescribed by the department. If a tax certificate is redeemed in full, the certificate shall be surrendered to the tax collector by the original purchaser and canceled by the tax collector. If only a part is purchased or redeemed, the portion and description of land, with date of purchase or redemption, shall be endorsed on the certificate by the tax collector. The certificate shall be retained by the owner, or the tax collector if the certificate is a county-held certificate, subject to the endorsement. The purchase or redemption shall be entered by the tax collector on the record of tax certificates sold.

(6) When a tax certificate has been purchased or redeemed, the tax collector shall pay to the owner of the tax certificate the amount received by the tax collector less service charges.

(7) Nothing in this section shall be deemed to deny any person the right to purchase or redeem any outstanding tax certificate in accordance with the law in force when it was issued. However, the provisions of s. 197.573, relating to survival of restrictions and covenants after the issuance of a tax deed are not repealed by this chapter and apply regardless of the manner in which the tax deed was issued.

(8) The provisions of this section do not apply to collections made pursuant to the provisions of s. 192.037.

Section 132. Section 197.473, Florida Statutes, is created to read:

197.473 Disposition of unclaimed redemption moneys.—

(1) After money paid to the tax collector for the redemption of tax certificates has been held for 90 days, which money is payable to the holder of a redeemed tax certificate but for which no claim has been made, on the first day of the following quarter the tax collector shall remit such unclaimed moneys to the board of county commissioners, less the sum of \$1 on each \$100 or fraction thereof which shall be retained by the tax collector as service charges.

(2) Two years after the date the unclaimed redemption moneys were remitted to the board of county commissioners, all claims to such moneys are forever barred, and such moneys become the property of the county.

Section 133. Section 197.482, Florida Statutes, is created to read:

197.482 Limitation upon lien of tax certificate.—

(1) After the expiration of 7 years from the date of issuance of a tax certificate, if a tax deed has not been applied for on the property covered by the certificate, and no other administrative or legal proceeding has existed of record, the tax certificate is null and void, and the tax collector shall cancel the tax certificate, noting the date of the cancellation of the tax certificate upon all appropriate records in his office. The tax collector shall complete the cancellation by entering opposite the record of the 7-year-old tax certificate a notation in substantially the following form: "Canceled by Act of 1973 Florida Legislature." All certificates outstanding July 1, 1973, shall have a life of 20 years from the date of issue.

(2) The provisions and limitations herein prescribed for tax certificates do not apply to tax certificates which were sold under the provisions of chapter 18296, Laws of Florida, 1937, commonly known as the "Murphy Act."

Section 134. Section 197.492, Florida Statutes, is created to read:

197.492 Errors and insolvencies list.—On or before the 60th day after the tax certificate sale, the tax collector shall make out a report to the board of county commissioners separately showing the discounts, errors, double assessments, and insolvencies for which credit is to be given, including in every case except discounts, the names of the parties on whose account the credit is to be allowed. The board of county commissioners, upon receiving the report, shall examine it; make such investigations as may be necessary; and, if the board discovers that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, charge the amount of taxes represented by such item to the tax collector and not approve the report until the tax collector strikes such item from the record.

Section 135. Section 197.502, Florida Statutes, is created to read:

197.502 Application for obtaining tax deed by holder of tax sale certificate; fees.—

(1) The holder of any tax certificate, other than the county, at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the expiration of 7 years from the date of issuance, may file the certificate and an application for a tax deed with the tax collector of the county where the lands described in the certificate are located. The application may be made on the entire parcel of property or any part thereof which is capable of being readily separated from the whole. Consolidated applications on more than one tax certificate are allowed, but a separate statement shall be issued pursuant to subsection (4), and a separate tax deed shall be issued pursuant to s. 197.552, for each parcel of property shown on the tax certificate.

(2) Any certificateholder, other than the county, who makes application for a tax deed shall pay the tax collector at the time of application all amounts required for redemption or purchase of all other outstanding tax certificates, plus interest, any omitted taxes, plus interest, any delinquent taxes, plus interest, and current taxes, if due, covering the land.

(3) The county shall make application for a deed on all certificates 2 years after April 1 of the year of issuance of the certificates. Upon application for a tax deed, the county shall deposit with the tax collector all applicable costs and fees, but shall not deposit any money to cover the redemption of other outstanding certificates covering the land.

(4) The tax collector shall deliver to the clerk of the circuit court a statement that payment has been made for all outstanding certificates or, if the certificate is held by the county, that all appropriate fees have been deposited, and stating that the following persons are to be notified prior to the sale of the property:

(a) Any legal titleholder of record if the address of the owner appears on the record of conveyance of the lands to the owner. However, if the legal titleholder of record is the same as the person to whom the property was assessed on the tax roll for the year in which the property was last assessed, then the notice may only be mailed to the address of the legal titleholder as it appears on the latest assessment roll.

(b) Any lienholder of record who has recorded a lien against the property described in the tax certificate if an address appears on the recorded lien.

(c) Any mortgagee of record if an address appears on the recorded mortgage.

(d) Any vendee of a recorded contract for deed if an address appears on the recorded contract or, if the contract is not recorded, any vendee who has applied to receive notice pursuant to s. 197.344(1)(c).

(e) Any other lienholder who has applied to the tax collector to receive notice if an address is supplied to the collector by such lienholder.

(f) Any person to whom the property was assessed on the tax roll for the year in which the property was last assessed. The certificate shall be signed by the collector and his seal affixed. The collector may purchase a reasonable bond for errors and omissions of his office in making such certificate.

(5) The clerk shall advertise and administer the sale and receive such fees for the issuance of the deed and sale of the property as are provided in s. 28.24.

(6)(a) The opening bid on county-held certificates on nonhomestead property shall be the sum of the value of all outstanding certificates against the land, plus omitted years' taxes, delinquent taxes, interest, and all costs and fees paid by the county.

(b) The opening bid on an individual certificate on nonhomestead property shall include, in addition to the amount of money paid to the tax collector by the certificateholder at the time of application, the amount required to redeem the applicant's tax certificate and all other costs and fees paid by the applicant.

(c) The opening bid on property assessed on the latest tax roll as homestead property shall include, in addition to the amount of money required for an opening bid on nonhomestead property, an amount equal to one-half of the latest assessed value of the homestead. Payment of one-half of the assessed value of the homestead property shall not be required if the tax certificate to which the application relates was sold prior to January 1, 1982.

(7) If there are no bidders at the public sale, the clerk shall enter the land on a list entitled "lands available for taxes" and shall immediately

notify the county commission and all other persons holding certificates against the land that the land is available. The county may, at any time within 90 days after the day of offering for public sale, purchase the land for the opening bid. After 90 days, any person or governmental unit may purchase the land from the clerk, without further notice or advertising, for the opening bid.

Section 136. Section 197.246, Florida Statutes, is transferred to section 197.512, Florida Statutes, and amended to read:

~~197.512~~ ~~197.246~~ Notice, form of publication for obtaining tax deed by holder.—

(1) Upon the receipt of the application as provided by s. ~~197.502~~ ~~197.241~~, and after the proper charges have been paid, the clerk shall publish a notice once each week for 4 consecutive weeks at weekly intervals in a newspaper selected as provided in s. ~~197.402~~ ~~197.062~~. The form of notice of the application for a tax deed shall be as prescribed by the department of Revenue. No tax deed sale shall be held until 30 days after the first publication of the notice.

(2) Proof of the publication or posting of the notice provided for in this section shall be filed by the clerk of the circuit court in his office on or before the date fixed for the making of the sale. When there is no newspaper, the clerk shall execute and file in his office a certificate of the posting of the notices, stating where and on what dates the notices were posted.

(3) Upon ultimate disposition of the application for a tax deed, the clerk shall enter his certificate of notice and his certificate of advertising in the public records of the county with such other relevant documents as may be required by the department of Revenue.

Section 137. Section 197.256, Florida Statutes, is transferred to section 197.522, Florida Statutes, and amended to read:

~~197.522~~ ~~197.256~~ Notice to owner when application for tax deed is made.—

(1)(a) The clerk of the circuit court shall notify, by certified mail with return receipt requested or by registered mail if the notice is to be sent outside the continental United States, the following persons listed in the tax collector's statement pursuant to s. ~~197.502~~(4) that an application for a tax deed has been made:

~~1.—Any legal titleholder of record if the address of the owner appears on the record of conveyance of the lands to the owner.~~

~~2.—Any lienholder of record who has recorded a lien against the property described in the tax certificate if an address appears on the recorded lien.~~

~~3.—Any mortgagee of record if an address appears on the recorded mortgage.~~

~~4.—Any vendee of a recorded contract for deed if an address appears on the recorded contract or, if the contract is not recorded, any vendee who has applied to receive notice pursuant to s. ~~197.072~~(2).~~

~~5.—Any other lienholder who has applied to the tax collector to receive notice if an address is supplied to the collector by such lienholder.~~

~~6.—Any person to whom the property was assessed on the tax roll for the year in which the property was last assessed.~~

Such notice shall be mailed at least 20 days prior to the date of sale to each of the persons at the addresses described above. If, upon diligent search of the official public records of the county, no address is listed in the tax collector's statement can be found, then no notice shall be required.

(b) The clerk shall enclose with every copy mailed a statement as follows:

WARNING: There are unpaid taxes on property which you own or in which you have a legal interest. The property will be sold at public auction on . . . (date) . . . unless the back taxes are paid. To make arrangements for payment, or to receive further information, contact the clerk of court immediately at, . . . (address) . . ., . . . (telephone number) . . .

(c) The clerk shall complete and attach to the affidavit of the publisher a certificate containing the names and addresses of those persons notified and the date the notice was mailed. The certificate shall be

signed by the clerk and his official seal affixed. The certificate shall be prima facie evidence of the fact that the notice was mailed. If no address is listed on the tax collector's certification can be found for any person listed in paragraph (a), the clerk shall execute a certificate to that effect.

(d) The failure of anyone the titleholder, lienholder, mortgagee, vendee of the contract for deed, person appearing on the tax roll, or municipality or other taxing district to receive the notice as provided herein shall not affect the validity of the tax deed issued pursuant to the notice.

(e) A printed copy of the notice as published in the newspaper, accompanied by the warning statement described in paragraph (b), shall be deemed sufficient notice.

(2) In addition to the notice provided in subsection (1), the sheriff of the county in which the legal titleholder resides shall, at least 20 days prior to the date of sale, notify the legal titleholder of record of the property on which the tax certificate is outstanding. The original notice and sufficient copies shall be prepared by the clerk and provided to the sheriff. Such notice shall be served as specified in chapter 48; if the sheriff is unable to make service, he shall post a copy of the notice in a conspicuous place at the legal titleholder's last known address. The inability of the sheriff to serve notice on the legal titleholder shall not affect the validity of the tax deed issued pursuant to the notice. A legal titleholder of record who resides outside the state may be notified by the clerk as provided in subsection (1). The notice shall be in substantially the following form:

WARNING

There are unpaid taxes on the property which you own. The property will be sold at public auction on . . . (date) . . . unless the back taxes are paid. To make arrangements for payment, or to receive further information, contact the clerk of court at . . . (address) . . ., . . . (telephone number) . . .

In addition, if the legal titleholder does not reside in the county in which the property to be sold is located, a copy of such notice shall be posted in a conspicuous place on the property by the sheriff of the county in which the property is located. However, no posting of notice shall be required if the property to be sold is classified for assessment purposes, according to use classifications established by the department of Revenue, as nonagricultural acreage or vacant land.

(3) Nothing in this chapter shall be construed to prevent the tax collector, or any other public official, in his discretion from giving additional notice in any form concerning tax certificates and tax sales beyond the minimum requirements of this chapter.

Section 138. Section 197.261, Florida Statutes, is transferred to section 197.532, Florida Statutes, and amended to read:

~~197.532~~ ~~197.261~~ Fees for mailing additional notices, when application is made by holder.—When the certificateholder makes a written request for him to do so and furnishes him with the names and addresses at the time of the filing of the application, the clerk shall send a copy of the notice referred to in s. ~~197.522~~ ~~197.256~~ to anyone to whom the certificateholder may request him to send it, and the clerk shall include in it the statement required in s. ~~197.522~~ ~~197.256~~. The certificateholder shall pay the clerk the service charges as prescribed in s. 28.24(8) for preparing and mailing each copy of notice requested by the holder. When the charges are made, they shall be added by the clerk to the amount required to redeem the land from sale.

Section 139. Section 197.266, Florida Statutes, is transferred to section 197.542, Florida Statutes, and amended to read:

~~197.542~~ ~~197.266~~ Sale at public auction.—

(1) The lands advertised for sale to the highest bidder as a result of an application filed under s. ~~197.502~~ ~~197.241~~ shall be sold at public auction by the clerk of the circuit court, or his deputy, of the county where the lands are located on the date, at the time, and at the location court-house door as set forth in the published notice, which shall be during the regular hours his office is open. At the time and place, the clerk shall read the notice of sale and shall offer the lands described in the notice for sale to the highest bidder for cash at public outcry. The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk of the circuit court in charges for costs of sale, redemption of other tax certificates on the same lands, and all other costs to the applicant for tax deed, plus interest thereon at the rate of 1.5 percent per month for

the period running from the month after the date of application for the deed through the month of sale and costs incurred for the service of notice provided for in s. 197.522(2) ~~197.256(2)~~, shall be considered the bid of the certificateholder for the property. However, if the land to be sold is assessed on the latest tax roll as homestead property, the bid of the certificateholder shall be increased to include an amount equal to one-half of the assessed value of the homestead property as required by s. 197.502 ~~197.241~~. If there are no higher bids, the land shall be struck off and sold to the certificateholder. If there are other bids, the certificateholder shall have the right to bid as others present may bid, and the property shall be struck off and sold to the highest bidder.

(2) The clerk of the circuit court shall demand immediate payment ~~for cost by the highest bidder~~ of an amount equal to ~~the highest bid~~ plus applicable documentary stamp taxes and recording fees. ~~If full payment is not received by the clerk within 24 hours after the advertised time of the sale, the clerk shall cancel the bids and readvertise the property for sale. If the sale is cancelled for any reason, the clerk shall immediately readvertise the sale to be held no later than 30 days from the date the sale was canceled. Only one advertisement shall be necessary. No further notice shall be required. The amount of the statutory (opening) bid shall be increased by the cost of advertising; additional clerk's fees as provided for in s. 28.24(25); and interest as provided for in s. 197.542(1). The successful bidder shall make a reasonable deposit within 24 hours after the closing of the sale. If a reasonable deposit is not timely received, the clerk shall cancel the bids and sell the property on the following day. The clerk shall receive full payment prior to the issuance of the tax deed.~~

Section 140. Section 197.271, Florida Statutes, is transferred to section 197.552, Florida Statutes, and amended to read:

~~197.552 197.271~~ Tax deeds.—All tax deeds shall be issued in the name of a county and shall be signed by the clerk of the county. The deed shall be witnessed by two witnesses, the official seal shall be attached thereto, and the deed shall be acknowledged or proven as other deeds. Except as specifically provided in this chapter, no right, interest, restriction, or other covenant shall survive the issuance of a tax deed, except that a lien of record held by a municipal or county governmental unit, when such lien is not satisfied as of the disbursement of proceeds of sale under the provisions of s. 197.582 ~~197.291~~, shall survive the issuance of a tax deed. The charges by the clerk shall be as provided in s. 28.24. Tax deeds issued to a purchaser of land for delinquent taxes shall be in the form prescribed by the department of Revenue. All deeds issued pursuant to this section shall be prima facie evidence of the regularity of all proceedings from the valuation of the lands to the issuance of the deed, inclusive.

Section 141. Section 197.311, Florida Statutes, is transferred to section 197.562, Florida Statutes.

Section 142. Section 197.276, Florida Statutes, is transferred to section 197.572, Florida Statutes.

Section 143. Section 197.281, Florida Statutes, is transferred to section 197.573, Florida Statutes.

Section 144. Section 197.291, Florida Statutes, is transferred to section 197.582, Florida Statutes, and amended to read:

~~197.582 197.291~~ Disbursement of proceeds of sale.—

(1) If the property is purchased by any person other than the certificateholder, the clerk shall forthwith pay to the certificateholder all of the sums he has paid, including the amount required for the redemption of the certificate or certificates together with any and all subsequent unpaid taxes plus the costs and expenses of the application for deed, with interest on the total of such sums for the period running from the month after the date of application for the deed through the month of sale at the rate of 1.5 percent per month. The clerk shall distribute the amount required to redeem the certificate or certificates and the amount required for the redemption of other tax certificates on the same land with omitted taxes and with all costs, plus interest thereon at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale, in the same manner as he distributes money received for the redemption of tax certificates owned by the county.

(2) If the property is purchased for an amount in excess of the statutory bid of the certificateholder, the excess shall be paid over and disbursed by the clerk. If the property purchased is homestead property and

the statutory bid includes an amount equal to at least one-half of the assessed value of the homestead, that amount shall be treated as excess and distributed in the same manner. The clerk shall distribute the excess to the governmental units for the payment of any lien of record held by a governmental unit against the property. In the event the excess is not sufficient to pay all of such liens in full, the excess shall then be paid to each governmental unit pro rata. If, after all liens of record of the governmental units upon the property are paid in full, there remains a balance of undistributed funds, the balance of the purchase price shall be retained by the clerk for the benefit of the persons described in s. 197.522(1)(a) ~~197.256(1)(a)~~, as their interests may appear. The clerk shall mail notices to such persons notifying them of the funds held for their benefit. Any service charges, at the same rate as prescribed in s. 28.24(13), and costs of mailing notices shall be paid out of the excess balance held by the clerk. Excess proceeds shall be held and disbursed in the same manner as unclaimed redemption moneys in s. 197.473 ~~197.186 [F.S. 1973]~~. In the event excess proceeds are not sufficient to cover the service charges and mailing costs, the clerk shall receive the total amount of excess proceeds as a service charge.

(3) Any distribution by a clerk of unclaimed funds to the county from the sale of lands for taxes accumulated and disbursed prior to July 1, 1972, is ratified and validated upon the passage of this act.

Section 145. Section 197.302, Florida Statutes, is transferred to section 197.592, Florida Statutes.

Section 146. Section 197.306, Florida Statutes, is transferred to section 197.593, Florida Statutes.

Section 147. Section 197.353, Florida Statutes, is transferred to section 197.602, Florida Statutes.

Section 148. Section 197.228, Florida Statutes, is transferred to section 253.141, Florida Statutes.

Section 149. Subsection (1) of section 95.192, Florida Statutes, is amended to read:

95.192 Limitation upon acting against tax deeds.—

(1) When a tax deed has been issued to any person under s. 197.552 ~~197.271~~ for 4 years, no action shall be brought by the former owner of the property or any claimant under him.

Section 150. Section 190.024, Florida Statutes, is amended to read:

190.024 Tax liens.—All taxes of the district provided for in this act, together with all penalties for default in the payment of the same and all costs in collecting the same, including a reasonable attorney's fee fixed by the court and taxed as a cost in the action brought to enforce payment, shall, from January 1 for each year the property is liable to assessment and until paid, constitute a lien of equal dignity with the liens for state and county taxes and other taxes of equal dignity with state and county taxes upon all the lands against which such taxes shall be levied. A sale of any of the real property within the district for state and county or other taxes shall not operate to relieve or release the property so sold from the lien for subsequent district taxes or installments of district taxes, which lien may be enforced against such property as though no such sale thereof had been made. The provisions of ss. 194.171, 197.122, 197.142, 197.333, 197.404, and 197.432 ~~and 197.0151 and amendments thereto~~ shall be applicable to district taxes with the same force and effect as if such provisions were expressly set forth in this act.

Section 151. Subsection (3) of section 190.025, Florida Statutes, is amended to read:

190.025 Payment of taxes and redemption of tax liens by the district; sharing in proceeds of tax sale.—

(3) In any sale of land pursuant to s. 197.542 ~~197.266~~ and amendments thereto, the district may certify to the clerk of the circuit court of the county holding such sale the amount of taxes due to the district upon the lands sought to be sold; and the district shall share in the disbursement of the sales proceeds in accordance with the provisions of this act and under the laws of the state.

Section 152. Subsection (9) of section 192.037, Florida Statutes, is amended to read:

192.037 Fee time-share real property; taxes and assessments.—

(9) All provisions of law relating to enforcement and collection of delinquent taxes shall be administered with respect to the time-share development as a whole and the managing entity as an agent of the time-share period titleholders; if, however, an application is made pursuant to s. 197.502 ~~197.241~~, the time-share period titleholders shall receive the protections afforded by chapter 197.

Section 153. Subsection (1) of section 193.102, Florida Statutes, is amended to read:

193.102 Lands subject to tax sale certificates; assessments; taxes not extended.—

(1) All lands against which the state holds any tax sale certificate or other lien for delinquent taxes assessed for the year 1940 or prior years shall be assessed for the year 1941 and subsequent years in like manner and to the same effect as if no taxes against such lands were delinquent. Should the taxes on such lands not be paid as required by law, such lands shall be sold or the title thereto shall become vested in the county, in like manner and to the same effect as other lands upon which taxes are delinquent are sold or the title to which becomes vested in the county under this law. Such lands upon which tax certificates have been issued to this state, when sold by the county for delinquent taxes, may be redeemed in the manner prescribed by this law; provided, that all tax certificates held by the state on such lands shall be redeemed at the same time, and the clerk of the circuit court shall disburse the money as provided by law. After the title to any such lands against which the state holds tax certificates becomes vested in the county as provided by this law, the county may sell such lands in the same manner as provided in s. 197.592 ~~197.302~~, and the clerk of the circuit court shall distribute the proceeds from the sale of such lands by the board of county commissioners in proportion to the interest of the state, the several taxing units, and the funds of such units, as may be calculated by the clerk.

Section 154. Paragraph (a) of subsection (10) of section 193.1145, Florida Statutes, is amended to read:

193.1145 Interim assessment rolls.—

(10)(a) Delinquent provisional taxes on real property shall not be subject to the delinquent tax provisions of chapter 197 until such time as the assessment roll is reconciled, supplemental bills are issued, and taxes on the property remain delinquent. However, delinquent provisional taxes on real property shall accrue interest at an annual rate of 12 percent, computed in accordance with s. 197.172 ~~197.0127~~. Interest accrued on provisional taxes shall be added to the taxes, interest, costs, and charges due with respect to final taxes levied. When interest begins to accrue on delinquent provisional taxes, the property owner shall be given notice by first-class mail.

Section 155. Subsection (2) of section 193.116, Florida Statutes, is amended to read:

193.116 Municipal assessment rolls.—

(2) The county tax collector shall collect all ad valorem taxes for municipalities within his county. He shall collect municipal taxes in the same manner as county taxes. Each county tax collector shall include on the printed statement required under s. 197.342 ~~197.073~~ a separate category for the municipality, if any, in which the property is located. This category shall state the rate of taxation for the municipality and the amount of tax.

Section 156. Subsections (1), (3), (4), and (6) of section 193.122, Florida Statutes, are amended to read:

193.122 Certificates of property appraisal adjustment board and property appraiser; extensions on the assessment rolls.—

(1) The property appraisal adjustment board shall certify each assessment roll upon order of the board of county commissioners pursuant to s. 197.323 ~~197.0134~~, if applicable, and again after all hearings required by s. 194.032 have been held. These certificates shall be attached to each roll as required by the Department of Revenue.

(3) When the tax rolls have been extended pursuant to s. 197.323 ~~197.0134~~, the second certification of the property appraisal adjustment board shall reflect all changes made by the board together with any adjustments or changes made by the property appraiser. Upon such certification, the property appraiser shall recertify the tax rolls with all changes to the collector and shall provide public notice of the date and fact of recertification pursuant to subsection (2).

(4) An appeal of a property appraisal adjustment board decision pursuant to s. 194.036(1)(a) or (b) by the property appraiser shall be filed prior to extension of the tax roll under subsection (2) or, if the roll was extended pursuant to s. 197.323 ~~197.0134~~, within 30 days of recertification under subsection (3). The roll may be certified by the property appraiser prior to an appeal being filed pursuant to s. 194.036(1)(c), but such appeal shall be filed within 20 days after receipt of the decision of the department relative to further judicial proceedings.

(6) The property appraiser may extend millage as required in subsection (2) against the assessment roll and certify it to the tax collector even though there are parcels subject to judicial or administrative review pursuant to s. 194.036(1). Such parcels shall be certified and have taxes extended against them in accordance with the decisions of the property appraisal adjustment board or the property appraiser's valuation if the roll has been extended pursuant to s. 197.323 ~~197.0134~~, except that payment of such taxes by the taxpayer shall not preclude the taxpayer from being required to pay additional taxes in accordance with final judicial determination of an appeal filed pursuant to s. 194.036(1).

Section 157. Paragraph (d) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the property appraisal adjustment board shall describe the property by parcel number and shall be filed as follows:

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural classification application, or a deferral, the petition shall be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461 or s. 196.193 or notice by the tax collector under s. 197.253 ~~197.0166~~.

Section 158. Subsections (1) and (4) of section 194.013, Florida Statutes, are amended to read:

194.013 Filing fees for petitions; disposition; waiver.—

(1) If so required by resolution of the property appraisal adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the property appraisal adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no such filing fee may be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.253 ~~197.0166~~. Only a single filing fee shall be charged under this section as to any particular parcel of property, despite the existence of multiple issues and hearings pertaining to such parcel.

(4) Should the petitioner prevail at the property appraisal adjustment board hearing, resulting in a reduced assessment or increased exemption, the filing fee shall be refunded to the taxpayer no later than 45 days after certification of the tax roll under s. 193.122(1). The refund shall be made by the clerk of the property appraisal adjustment board without any further authority from the Department of Revenue under s. 197.182 ~~197.0138~~.

Section 159. Subsection (2) of section 194.171, Florida Statutes, is amended to read:

194.171 Circuit court to have original jurisdiction in tax cases.—

(2) No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the property appraisal adjustment board if a petition contesting the assessment had not received final action by the property appraisal adjustment board prior to extension of the roll under s. 197.323 ~~197.0134~~.

Section 160. Paragraph (f) of subsection (4) of section 200.069, Florida Statutes, 1984 Supplement, is amended to read:

200.069 Notice of proposed property taxes.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities within his jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current

year's assessment roll a notice of proposed property taxes, which notice shall be in substantially the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided by the department for this purpose, except as provided in subsection (11).

(4) For each entry listed in subsection (3), there shall appear on the notice the following:

(f) For special assessments collected utilizing the ad valorem method pursuant to s. 197.363 ~~197.0126~~, the previous year's assessment amount shall be added to the ad valorem taxes shown in the second and fifth columns, and the amount proposed to be imposed for the current year shall be added to the ad valorem taxes shown in the third column.

Section 161. Paragraph (d) of subsection (2) of section 215.47, Florida Statutes, 1984 Supplement, is amended to read:

215.47 Investments; authorized securities.—Subject to the limitations and conditions of the State Constitution or of the trust agreement relating to a trust fund, moneys available for investments under ss. 215.44-215.53 may be invested as follows:

(2) With no more than 25 percent of any fund in:

(d) Deferred payment tax certificates offered for sale by a county pursuant to s. 197.262(2)(b) ~~197.0168(2)(b)~~.

Section 162. Subsection (2) of section 336.505, Florida Statutes, 1984 Supplement, is amended to read:

336.505 Default in bonds or interest coupons issued by special road and bridge district; receivership; bondholder claims.—

(2) Notwithstanding the provisions of s. 197.552 ~~197.271~~, if a tax deed is issued on any property within the district after a receiver has been appointed under subsection (1), the claim of a person holding a bond or interest coupon on a bond described in subsection (1) shall survive the issuance of such tax deed.

Section 163. Paragraph (b) of subsection (4) of section 418.304, Florida Statutes, 1984 Supplement, is amended to read:

418.304 Powers of the mobile home park recreation district; recreation district tax.—An ordinance creating or amending the charter of a mobile home park recreation district may grant to the recreation district the following powers:

(4) To levy and assess a special assessment known as a "recreation district tax" against all improved residential parcels situated within the district for the purpose of providing funds to implement the powers of the district, subject to the following:

(b) The trustees shall, on or before July 30 of each year, by resolution, fix the amount of the assessment for the next ensuing year. These special assessments may be collected in the manner provided for ad valorem taxes under chapter 197, subject to the conditions of s. 197.363 ~~197.0126~~. Prior to the adoption of the resolution fixing the amount of the assessment, the trustees shall hold a public hearing at which time qualified electors of the district may appear and be heard. Notice of the time and place of the public hearing shall be published once in a newspaper of general circulation within the county at least 21 days prior to the public hearing.

Section 164. Section 582.44, Florida Statutes, is amended to read:

582.44 Levy of taxes; procedure, etc.—The board of directors of a district is authorized to levy annually a uniform ad valorem tax on all taxable property in the district as determined for county taxing purposes, not to exceed the amount necessary to provide the funds necessary for the purpose of maintaining, operating, and administering such district and obtaining necessary rights-of-way for the works of the district; however, such tax shall not exceed the rate of 3 mills on the dollar of the assessed value of such property or such rate approved by the qualified electors of the district pursuant to s. 582.36. The district shall be deemed a district within the purview of former ss. 193.03 and 193.031, whether within the purview and intention of such sections or not, for the purposes of the assessment, collection, and distribution of the taxes herein provided for. Upon the equalization of the county tax rolls, the governing board of the district shall be furnished with the same information furnished by the property appraiser to the taxing authorities of the county and taxing districts for use in determining the millages to be imposed by

them. Upon the determination by the board of the taxing district of the millages to be imposed by it, it shall forthwith notify the boards of county commissioners of the counties wherein the district lies, who shall include such millages in their directives to the property appraisers. Upon receipt of these millages, the property appraisers shall impose and assess such taxes in the usual manner, to be collected and distributed in the usual manner. For purposes of taxation, the district shall be treated as a taxing district. Such district tax assessments shall be liens against the properties assessed as is provided for in s. 197.122 ~~197.0151~~. The taxes of the district, when distributed in the usual manner, shall be paid into the depository of the district to the credit of the district to be expended in the usual manner for like district. Expenditures from such funds shall be made with the approval of the board of supervisors of the soil and water conservation district or districts in which the watershed improvement district is situated on requisition by the chairman or vice chairman of the board of directors of the watershed improvement district.

Section 165. Subsection (2) of section 718.120, Florida Statutes, 1984 Supplement, is amended to read:

718.120 Separate taxation of condominium parcels; survival of declaration after tax sale; assessment of time-share estates.—

(2) All provisions of a declaration relating to a condominium parcel which has been sold for taxes or special assessments survive and are enforceable after the issuance of a tax deed or master's deed, upon foreclosure of an assessment, a certificate or lien, a tax deed, tax certificate, or tax lien, to the same extent that they would be enforceable against a voluntary grantee of the title immediately prior to the delivery of the tax deed, master's deed, or clerk's certificate of title as provided in s. 197.573 ~~197.281~~.

Section 166. Subsection (2) of section 192.091, Florida Statutes, is amended to read:

192.091 Commissions of property appraisers and tax collectors.—

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes ~~and~~, special assessments, ~~and~~ licenses collected and remitted, the following commissions:

(a) ~~On state licenses:~~

- ~~1. Ten percent on the first \$5,000;~~
- ~~2. Five percent on the next \$5,000; and~~
- ~~3. Three percent on the balance.~~

(a)(b) On the county tax, ~~including licenses:~~

1. Ten percent on the first \$5,000;
2. Five percent on the next \$5,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
4. Two percent on the balance.

(b)(c) On collections on behalf of each taxing district and special assessment district:

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

For the purposes of this subsection, the commissions on the amount of taxes collected from the nonvoted school millage, and on the amount of additional taxes that would be collected for school districts if the exemptions applicable to homestead property for school district taxation were the same as exemptions applicable for all other ad valorem taxation, shall be paid by the board of county commissioners.

Section 167. Sections 74 thru 166 shall take effect December 31, 1985, and shall apply to the collection of ad valorem taxes based on the 1986 tax roll or subsequent tax rolls. The law in effect prior to the effective date of Sections 74 thru 166 shall apply with respect to the collection of ad valorem taxes based on prior tax rolls.

Amendment 9—In the title, on page 4, line 6 after the semicolon “;”, insert: revising and reorganizing ch. 197, F.S., relating to tax collections, sales, and liens; providing definitions; providing for liens; providing for correction of errors; providing for collection of unpaid or omitted taxes; providing for discounts; providing for interest; providing for refunds; providing for prepayment of taxes prior to certified roll procedure; providing penalties for certain violations relating to homestead tax deferral; providing for assessment rolls, notices, and collection of taxes; specifying when taxes are due or delinquent; providing for collection of special assessments; providing for distribution of taxes; providing procedures for sale of property with delinquent taxes; providing for attachment, levy, and seizure; providing for sale, redemption, and cancellation of tax certificates; providing for issuance of duplicate tax certificates; providing for sale of lands at public auction; providing for tax deeds; providing for disbursement of proceeds of sale; amending ss. 95.192, 190.024, 190.025, 192.037, 193.102, 193.1145, 193.116, 193.122, 194.011, 194.013, 194.171, 200.069, 215.47, 336.505, 418.304, 582.44, 718.120, F.S.; revising cross-references to sections within ch. 197, F.S., to conform to the reorganization of that chapter; amending s. 192.091, F.S.; deleting provisions which authorize a tax collector to receive a commission on certain licenses; providing for applicability of act;

Amendment 10—In the title, on page 4, insert: amending s. 206.87, F.S., changing a special fuel exemption.

Amendment 11—On page 71, line 31, after the period insert:

Section 74. Paragraph (b) of subsection (3) of section 206.87, Florida Statutes, 1984 Supplement, is amended to read:

206.87 Levy of tax.—

(3) The following sales are not subject to the tax herein imposed:

(b) Sales at the dealer's place of business of not more than 1,000 ~~110~~ gallons by a dealer to a person who is not a licensed dealer, if the special fuel is placed by the dealer into a receptacle not connected to the fuel supply system of a motor vehicle and the special fuel is solely for consumption other than use.

(Renumber subsequent sections.)

Amendment 12—On page 72, line 1, after “21” insert: , section 74,

Amendment 13—Strike all of unengrossed Senate Amendment 16

On motions by Senator Crawford, the Senate concurred in the House amendments. CS for SB 1176 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—36

Barron	Gersten	Johnson	Myers
Beard	Girardeau	Kirkpatrick	Neal
Castor	Gordon	Kiser	Peterson
Childers, D.	Grant	Langley	Plummer
Childers, W. D.	Grizzle	Malchon	Scott
Crawford	Hair	Mann	Thomas
Deratany	Hill	Margolis	Thurman
Fox	Jenne	McPherson	Vogt
Frank	Jennings	Meek	Weinstein

Nays—None

Vote after roll call:

Yea—Dunn

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has recalled from the Senate, reconsidered passage, reconsidered House amendments; has further amended and passed, as amended—

CS for SB 218—A bill to be entitled An act relating to barbering and cosmetology; amending s. 476.034, F.S.; providing definitions; amending s. 476.044, F.S.; clarifying language; amending s. 476.054, F.S., and repealing subsection (3); deleting provisions relating to the initial Barbers' Board; amending s. 476.064, F.S.; defining a quorum for board meetings; amending s. 476.114, F.S.; revising qualifications and examination requirements for licensure of barbers; providing for licensure of persons licensed in another state; amending s. 476.134, F.S.; providing require-

ments relating to examinations; amending s. 476.154, F.S.; revising provisions relating to biennial renewal of licenses; amending s. 476.155, F.S.; providing for inactive status for barbering instructors and deleting the continuing education requirement as a condition for reactivation of a license; creating s. 476.158, F.S.; providing for examination and licensure of barbering instructors; creating s. 476.178, F.S.; providing for licensure of barber schools; requiring a bond; providing requirements for operation of such schools; providing for inspections; amending s. 476.184, F.S.; providing requirements for licensure of barbershops; providing for inspections; creating s. 476.192, F.S.; providing a fee schedule and providing for disposition of fees; providing for excess moneys in the Professional Regulation Trust Fund; amending s. 476.194, F.S.; providing additional prohibited acts; providing a penalty; amending s. 476.204, F.S.; providing additional penalties; amending s. 476.254, F.S.; providing a saving clause for barber's assistants; repealing ss. 476.084, 476.164, and 476.174, F.S., relating to fees and disposition, registration of barber's assistants, and examination of barbers and apprentices from other states; saving chapter 476, F.S., from Sunset repeal and providing for future review and repeal; amending s. 477.013, F.S., providing definitions; amending s. 477.0135, F.S., exempting licensed masseurs and certain persons who apply cosmetics from application of the Florida Cosmetology Act; amending s. 477.015, F.S., modifying provisions relating to the Board of Cosmetology; deleting obsolete provisions; amending s. 477.019, F.S., clarifying qualifications for licensure as a cosmetologist; modifying license renewal requirements; creating s. 477.020, F.S., providing for licensure of specialists; providing qualifications; providing for license renewal; amending s. 477.021, F.S., modifying license renewal requirements for cosmetology instructors; amending s. 477.0212, F.S., deleting continuing education requirements for reactivating an inactive license; amending s. 477.022, F.S., eliminating provision for performance examinations; amending s. 477.024, F.S., deleting a student enrollment permit fee; requiring cosmetology schools to retain certain records; providing for inspection thereof; amending s. 477.025, F.S., providing for licensure of specialty salons; providing for license renewal; providing for inspection; amending s. 477.026, F.S., providing license fees for specialists; eliminating authority to charge certain fees for duplicate licenses; modifying provisions relating to disposition of fees collected; amending s. 477.0265, F.S., prohibiting certain unlawful acts in the practice of a specialty; amending s. 477.028, F.S., providing for disciplinary proceedings against a specialist; amending s. 477.029, F.S., providing penalties; repealing s. 477.0225, F.S., relating to continuing education; repealing ss. 477.035 and 477.039, F.S., relating to specialty licenses; amending s. 477.038, F.S., relating to a saving clause; saving chapter 477, F.S., from Sunset repeal; providing for future review and repeal; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—On page 1, lines 8-11, strike all of said lines and insert: be citizens of the state who are not presently licensed barbers. No person shall be appointed to the board who is in any way connected with the manufacture, rental, or wholesale distribution of barber equipment and supplies. ~~No person who is financially or~~

Amendment 2—On page 7, strike all of section 6

Amendment 3—On page 7, line 2, after the period, insert:

Section 6. Subsection (1) of section 476.134, Florida Statutes, is amended to read:

476.134 Time, place, and subjects of examination.—

(1) The department shall conduct examinations of applicants for licenses as barbers not less than four times each year at such time and place as the department may determine. The examination of applicants for licenses as barbers ~~may~~ include both a practical demonstration and a written test. *The board shall have the authority to promulgate rules with respect to the examination of applicants for licensure. The board may provide rules with respect to written or practical examinations in such manner the board may seem fit.*

(And renumber the subsequent sections.)

Amendment 4—On page 1 in the title, line 13, after “state,” insert: amending s. 476.134, F.S., authorizing the board to promulgate certain rules;

Amendment 5—On page 26, lines 22-31 and page 27, lines 1-6, strike all of said lines and renumber subsequent sections.

Amendment 6—On page 2 in the title, lines 30 and 31, and on page 3, line 1, strike all of said lines and insert: reactivating an inactive license; amending s. 477.024

On motions by Senator Frank, the Senate concurred in the House amendments. CS for SB 218 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—35

Barron	Girardeau	Kiser	Peterson
Beard	Gordon	Langley	Plummer
Castor	Grant	Malchon	Scott
Childers, D.	Grizzle	Mann	Stuart
Childers, W. D.	Hill	Margolis	Thomas
Crawford	Jenne	McPherson	Thurman
Deratany	Jennings	Meek	Vogt
Fox	Johnson	Myers	Weinstein
Gersten	Kirkpatrick	Neal	

Nays—1

Frank

Vote after roll call:

Yea—Hair

Yea to Nay—Barron, Vogt

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has refused to concur in Senate Amendment 1 to House Amendment 1 to CS for HB 1260 and requests the Senate to recede.

Allen Morris, Clerk

CS for HB 1260—A bill to be entitled An act relating to the judiciary; amending ss. 26.031 and 34.022, F.S., to provide additional judges in specified circuit and county courts; providing an appropriation; providing effective dates.

Senator Dunn moved that the Senate recede from the Senate amendment.

On substitute motion by Senator Grizzle, the Senate refused to recede from the Senate amendment.

Senator Dunn moved that the Senate reconsider the vote by which the Senate refused to recede and the motion failed.

The President presiding

On motions by Senator Jenne, the rules were waived and by two-thirds vote CS for HB 282 was withdrawn from the Committee on Judiciary-Criminal and by two-thirds vote placed first on the special order calendar.

On motions by Senator Jenne, the rules were waived and by two-thirds vote, SCR 1334 was withdrawn from the Committee on Rules and Calendar and by two-thirds vote placed on the special order calendar.

SPECIAL ORDER

CS for HB 282—A bill to be entitled An act relating to weapons and firearms; creating s. 790.225, F.S., prohibiting the manufacture, sale, display, use, ownership, or possession of certain self-propelled knives; providing that such self-propelled knives are dangerous and contraband; providing exceptions; providing a penalty; providing an effective date.

—was read the second time by title. On motion by Senator Langley, by two-thirds vote CS for HB 282 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—33

Mr. President	Beard	Childers, D.	Crawford
Barron	Carlucci	Childers, W. D.	Deratany

Fox	Hill	Malchon	Thomas
Frank	Jenne	McPherson	Thurman
Gersten	Jennings	Meek	Vogt
Girardeau	Johnson	Myers	Weinstein
Gordon	Kirkpatrick	Neal	
Grant	Kiser	Peterson	
Grizzle	Langley	Scott	

Nays—None

Vote after roll call:

Yea—Castor, Dunn, Hair

CONSIDERATION OF RESOLUTION

On motion by Senator Peterson—

SCR 1334—A concurrent resolution relating to the Florida State Plan for Vocational Education for fiscal years 1986-1988.

WHEREAS, the newly reauthorized federal Vocational Education Act (P.L. 98-524) requires that the Legislature review and comment on the Florida State Plan for expenditure of federal vocational education funds for fiscal years 1986-1988, and

WHEREAS, the State of Florida expended \$660,095,000 in fiscal year 1985 for vocational education, of which only \$31,326,000 was derived from federal funds, and

WHEREAS, the goals and priorities included in the state plan for expenditure of federal funds have, traditionally, guided the expenditure of all funds for vocational education in Florida, and

WHEREAS, the proposed Florida State Plan for Vocational Education for fiscal years 1986-1988 is primarily a compliance document which ignores the goals and objectives for vocational education reflected in Florida Statutes and State Board of Education rule and policy, and

WHEREAS, legislative review of the state plan for fiscal years 1986-1988 indicates that the plan gives inadequate attention to the labor market needs of Florida and the manner in which vocational students' levels of basic skills and occupational proficiency are assessed and improved, and

WHEREAS, the proposed Florida State Plan for Vocational Education for fiscal years 1986-1988 includes no information on current expenditure levels or proposed allocations by target population, goal, sub-part or entitlement, thus making it impossible to ensure that anticipated federal funds will be used solely for program improvement and expansion, as required by federal law, and

WHEREAS, the Florida Legislature considers it critical that a state plan for vocational education exists which reflects goals and objectives for the State of Florida that are specific and measurable, NOW, THEREFORE,

Be It Resolved by the Senate of the State of Florida, the House of Representatives Concurring:

That the Department of Education be directed to revise the proposed Florida State Plan for Vocational Education for fiscal years 1986-1988 to describe the role of the 28 regional advisory councils for vocational education, pursuant to s. 228.075, Florida Statutes, to include the role and recommendations of the Florida High Technology Council, pursuant to s. 229.8053, Florida Statutes, to reference the placement rate required by state law as a condition for receipt of state funding, pursuant to s. 229.551, Florida Statutes, and to include the accountability standards for vocational programs provided for in s. 229.558, Florida Statutes.

BE IT FURTHER RESOLVED that the Department of Education shall be directed to submit any amendments to the fiscal years 1986-1988 state plan and all subsequent plans to the Legislature for review and comment prior to submission of the plan to the State Board of Education for approval.

BE IT FURTHER RESOLVED that the Department of Education be directed to develop a state plan for vocational education which is sufficiently detailed to serve as a meaningful planning document for state, regional, and local vocational education policymakers and program administrators.

BE IT FURTHER RESOLVED that the format and content of such plan shall be developed by the Department of Education in coordination with the Legislature, the State Board of Education, the Office of the Governor, and the Florida Council on Vocational Education, and

BE IT FURTHER RESOLVED that this resolution shall constitute the Legislature's official comments on the Florida State Plan for Vocational Education for fiscal years 1986-1988 and a copy of this resolution shall accompany the state plan when it is submitted to the United States Department of Education.

—was taken up out of order by unanimous consent, read the second time in full, adopted and certified to the House. The vote on adoption was:

Yeas—34

Mr. President	Frank	Jennings	Neal
Barron	Gersten	Johnson	Peterson
Beard	Girardeau	Kirkpatrick	Scott
Carlucci	Gordon	Kiser	Thomas
Castor	Grant	Langley	Thurman
Childers, D.	Grizzle	Malchon	Vogt
Childers, W. D.	Hair	Margolis	Weinstein
Crawford	Hill	Meek	
Fox	Jenne	Myers	

Nays—None

Vote after roll call:

Yea—Deratany, Dunn

On motion by Senator Jenne, by two-thirds vote CS for SB 451 was placed on the special order calendar for consideration following SB 22 in Messages from the House of Representatives.

On motion by Senator Jenne, House Bills 419, 438 and 442 relating to the City of Jacksonville and Duval County were not placed on the local calendar due to objections raised by Senators Hair and Girardeau.

Statements relating to local bills

On motion by Senator Jenne the following statements by Senators Girardeau and Hair containing their objections to consideration of House Bills 419, 438 and 442 relating to the City of Jacksonville and Duval County were ordered printed in the Journal:

We have requested that HB 419 relating to job qualifications, HB 438 relating to the Council Auditor, and HB 442 relating to vacancies on City Council, all local bills affecting Duval County, not be placed on the local bill calendar because Rule 11, Rules of Procedure, Duval Legislative Delegation, was not complied with when these bills were heard at the public hearing in Jacksonville. Rule 11 states in part “. . . any bill which affects the City of Jacksonville shall be sent to the City Council and/or other governmental agency affected thereby for consideration and recommendations.”

When the delegation voted on the bills, it did not have a recommendation from the City Council or local agencies affected by the bills. After that meeting, we were advised by the mayor and the president of the City Council that they opposed the bills. Senator Girardeau requested that the delegation chairman have another public hearing so that the delegation might discuss the bills. The chairman declined to have another hearing for that purpose.

If we had known of the objections of the mayor and City Council at our hearing in Jacksonville, it is likely that we would have either voted against the bills or amended them to correct any deficiencies therein.

There is no obligation for a delegation member to vote in favor of a bill during a legislative session, even though he or she might have voted for it at the public hearing in Jacksonville. In fact, Rule 1 of our delegation rules provides:

“Procedurally, the Delegation shall meet as a unicameral body; however, voting shall be as herein provided; provided nothing herein contained shall abrogate the duty of a member to exercise his independent judgement in voting on any matter on the floor of the House or Senate during the Session.”

We object to the procedure used when these bills were submitted at the public hearing, and for that reason we have asked that the bills not be

taken up by the Senate during the 1985 legislative session. The bills can be brought up again next year, at which time they can be properly heard and debated.

Arnett Girardeau, District 7
Mattox Hair, District 9

On motion by Senator Jenne the following statement by Senator Carlucci was ordered printed in the Journal:

These bills are local bills. They were considered and approved by the Duval delegation in a scheduled open meeting, in Jacksonville, prior to this legislative session. The votes on these bills were unanimous and included votes cast by all three Senate members in the Delegation.

I was the author of HB 438. From its conception until this very moment I acted in good faith. I shall continue to act in good faith. The purpose was to place the office of the Council Auditor in the Charter of the City of Jacksonville in such a manner that it could only be changed by the Florida Legislature or a referendum as prescribed by the Charter. My motive for this bill was to make certain that this office could never be politicized nor otherwise tampered with. This office, on a local level, is identical in purpose to the office of the Auditor General of the State of Florida.

At the above mentioned Delegation meeting, I fully explained the bill as well as an amendment I placed on it. The amendment provided that the Auditor's office would do such research and provide such information that the Duval County School Board or individual Board members may reasonably request or require concerning the financial or management affairs of the School Board. It also provided for similar help for members of the City Council and also members of the Duval Delegation.

Tapes of this meeting were made and are available to the public. These bills, as well as other local bills were brought to Tallahassee. They were introduced and ultimately passed by the House in the normal, natural manner. They were then sent on to the Senate.

Meanwhile, since the beginning of the Session, I read in a Jacksonville paper that there would be opposition in the Senate by my fellow Duval Senators to this and possibly other local bills.

No member of the Duval Senate Delegation has contacted me with reference to any problem with this bill.

I have worked within the rules of the Senate for the length of the Session to get this bill up for final passage. The Rules Chairman has urged my fellow Duval Senators to discuss the matter with me. I have never been contacted. I finally contacted them in an effort to resolve the problem. They refused. I cannot explain the unnatural events in the course of events. I would vote for this bill because it does what needs to be done to guarantee that the Council Auditor will not be subject to possible tampering or politicizing. It protects the public from misuse of their tax dollars.

I was lobbied on some of the local bills after the official delegation meeting in Jacksonville. I heard from people about them after the Session started.

I sincerely regret what has occurred. I made a commitment with my vote at the Delegation meeting in Jacksonville. I shall keep it. I would not ask others to violate their commitments made at their delegation meeting.

Joe Carlucci, District 8

On motion by Senator Jenne, the rules were waived and by two-thirds vote CS for SB 794 was withdrawn from the Committee on Appropriations.

On motions by Senator Jenne, by two-thirds vote HB 1092, CS for SB 467, CS for SB 451, CS for SB 794, SB 1234, CS for HB 328, SB 487, SB 115, HB 418, CS for HB 884, SB 1184 and CS for SB 794 were placed on the special order calendar for consideration following the Conference Committee Report on CS for HB 1392.

On motion by Senator Hair, the rules were waived and the Senate reverted to—

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has receded from House Amendments 1 and 2, further amended, and passed as further amended—

SB 22—A bill to be entitled An act relating to campaign financing; amending ss. 106.011, 106.07, 106.08, 106.141, F.S.; defining “unopposed candidate”; providing reporting requirements and filing deadlines for unopposed candidates; restricting use of campaign accounts of unopposed candidates; prohibiting acceptance of certain contributions and expenditure of funds; providing penalties; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 3—On page 1, line 12, strike everything after the enactment clause and insert:

Section 1. Subsection (4) of section 101.62, Florida Statutes, is amended to read:

101.62 Request for absentee ballots.—

(4) The supervisor of elections shall, not less than 30 days before the first primary election, not less than 24 days before the second primary election, and not less than 30 days before the general election, mail an absentee ballot to each absent elector overseas who has made a request for an absentee ballot; and, as soon as the remainder of the absentee ballots are printed, the supervisor of elections shall deliver or mail an absentee ballot to each elector by for whom a request for such ballot has been made. Any elector, however, may designate in writing a person to pick up the ballot for him; however, no candidate may be designated to pick up an absentee ballot for any elector other than a member of his or her immediate family. Upon presentation of such written authorization by such designee in person, the supervisor may give the ballot to such designee for delivery to the elector. The supervisor shall initial the stub attached to the absentee ballot and enter the name of the elector in the place indicated for the elector to sign. The supervisor shall then detach the ballot from the stub and mail or deliver the ballot. Before mailing or delivering the ballot, the supervisor shall fill in the number of the precinct in which the voter is registered in the space provided for this purpose on the envelope. If an elector appears in person to cast an absentee ballot, the elector shall sign the stub, and the supervisor shall then detach the ballot from the stub and deliver the ballot to the elector.

Section 2. Subsection (1) of section 101.64, Florida Statutes, is amended to read:

101.64 Delivery of absentee ballots; envelopes; form.—

(1) The supervisor shall enclose with each absentee ballot two envelopes, a plain white envelope into which the absent elector shall enclose and seal his marked ballot and a second envelope, into which the absent elector shall then place the sealed white envelope, which shall be addressed to the supervisor and also bear on the back side of this “mailing envelope” a certificate which shall be substantially in the following form:

Note: Please Read Instructions Carefully Before Marking Ballot and Completing Voter’s Certificate.

VOTER’S CERTIFICATE

I, . . . , am duly qualified and registered as a . . . (Party) . . . voter of the . . . Precinct of . . . County, Florida, coming within the purview of the definition of “absent elector”; and I am entitled to vote an absentee ballot for the following reason:

CHECK ONLY ONE

- 1. . . . I am unable without another’s assistance to attend the polls.
2. . . . I will not be in the county of my residence during the hours the polls are open for voting on election day.
3. . . . I am an inspector, a poll worker, a deputy voting machine custodian, a deputy sheriff, a supervisor of elections, or a deputy supervisor who is assigned to a different precinct than that in which I am registered.

4. . . . On account of the tenets of my religion, I cannot attend the polls on the day of the general, special, or primary election.

5. . . . I have changed my permanent residency to another county in Florida within the time period during which the registration books are closed for the election. I understand that I am allowed to vote only for national and statewide offices and statewide issues.

6. . . . I have changed my permanent residency to another state and am unable under the laws of such state to vote in the general election. I understand that I am allowed to vote only for President and Vice President.

. . . (Voter’s Signature) . . .

Note: Your Signature Must Be Witnessed By Either:

1. A Notary or Officer Defined in Item 6.b. 5(b) of the Instruction Sheet.

Subscribed and sworn to before me this . . . day of . . . , 19. . . . (Official Title) . . . My Commission Expires this . . . day of . . . , 19. . . . (Do Not Use Impression Seal)

. . . (Address) . . . (Signature of Official) . . . (City/State) . . .

Or

2. Two Witnesses Eighteen (18) Years or Older as provided in Item 6.a. of the Instruction Sheet.

. . . (Address) . . . (First Witness) . . . (City/State) . . .

. . . (Address) . . . (Second Witness) . . . (City/State) . . .

Section 3. Section 101.65, Florida Statutes, is amended to read:

101.65 Instructions to absent electors.—The supervisor of elections shall enclose with each ballot sent to an absent elector separate printed instructions in substantially the following form:

READ THESE INSTRUCTIONS CAREFULLY BEFORE MARKING BALLOT.

1. VERY IMPORTANT. In order to assure that your absentee ballot will be counted, it should be completed and returned as soon as possible so that it can reach the supervisor of elections of the county in which your precinct is located no later than 7 p.m. on the day of the election.

2. Mark your ballot in secret as instructed on the ballot.

3. Place your marked ballot in the enclosed plain white envelope.

4. Securely seal the plain white envelope and place it in the enclosed mailing envelope which is addressed to the supervisor.

5. Seal the mailing envelope and completely fill out the Voter’s Certificate on the back of the mailing envelope.

6. VERY IMPORTANT. Sign your name on the line above “(Voter’s Signature).”

a. Persons serving as attesting witnesses shall affix their signatures and addresses on the Voter’s Certificate. Any two persons 18 years of age or older may serve as attesting witnesses, except that no candidate may serve as an attesting witness.

b. Any notary or other officer entitled to administer oaths or any Florida supervisor of elections or his deputy, other than a candidate, may serve as a sole attesting witness. The sole attesting witness shall affix his signature, official title, and address to the Voter’s Certificate.

7. Mail, deliver, or have delivered the completed mailing envelope. Be sure there is sufficient postage if mailed.

Section 4. Subsections (14) and (15) are added to section 106.011, Florida Statutes, 1984 Supplement, to read:

106.011 Definitions.—As used in this chapter, the following terms have the following meanings unless the context clearly indicates otherwise:

(14) “Filing officer” means the person before whom a candidate qualifies, the agency or officer with whom a political committee registers, or the agency by whom a committee of continuous existence is certified.

(15) "Unopposed candidate" means a candidate for nomination or election to an office who, after the last day on which any person, including a write-in candidate, may qualify, is without opposition in the election at which the office is to be filled, or who is without such opposition after such date as a result of any primary election or of withdrawal by other candidates seeking the same office. A candidate is not an unopposed candidate if there is a vacancy to be filled under s. 100.111(4), if there is a legal proceeding pending regarding the right to a ballot position for the office sought by the candidate, or if the candidate is seeking retention as a justice of the Supreme Court or as a judge of a district court of appeal.

Section 5. Subsection (4) of section 106.04, Florida Statutes, is amended, and subsection (8) is added to said section, to read:

106.04 Committees of continuous existence.—

(4) Each committee of continuous existence shall file an annual report with the Division of Elections during the month of January of each year. Such annual reports shall contain the same information and shall be accompanied by the same materials as original applications filed pursuant to subsection (2). In addition to such annual report, each committee shall file regular reports with the Division of Elections at the same times and subject to the same filing conditions as are established that reports are required of candidates by s. 106.07(1) and (2)(a) for candidates' reports. Any committee of continuous existence failing to so file a report on the designated due date shall be subject to the provisions of subsection (8). A duplicate copy of each report shall be filed with the supervisor of elections in the county in which the committee maintains its books and records, except that if the filing officer to whom the committee is required to report is located in the same county as the supervisor no such duplicate report is required to be filed with the supervisor. Reports shall be on forms provided by the division and shall contain the following information:

(a) The full name, address, and occupation of each person who has made one or more contributions to the committee during the reporting period, together with the amounts and dates of such contributions. However, if the contribution is \$100 or less, the occupation of the contributor need not be listed, and only the name and address are necessary. However, for any contributions which represent the payment of dues by members in a fixed amount pursuant to the schedule on file with the Division of Elections, only the aggregate amount of such contributions need be listed, together with the number of members paying such dues and the amount of the membership dues.

(b) The name and address of each political committee or committee of continuous existence from which the reporting committee received, or to which it made, any transfer of funds, together with the amounts and dates of all transfers.

(c) Any other receipt of funds not listed pursuant to paragraph (a) or paragraph (b), including the sources and amounts of all such funds.

(d) The name, address, and office sought by each candidate to whom the committee has made a contribution during the reporting period, together with the amount and date of each contribution. The treasurer of each committee shall certify as to the correctness of each report and shall bear the responsibility for its accuracy and veracity. Any treasurer who willfully certifies to the correctness of a report while knowing that such report is incorrect, false, or incomplete is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(8)(a) Any committee of continuous existence failing to file a report on the designated due date shall be subject to a fine as provided in paragraph (b) for each late day. The fine shall be assessed by the filing officer and the moneys collected shall be deposited in the General Revenue Fund.

(b) Upon determining that a report is late, the filing officer shall immediately notify the treasurer of the committee as to the failure to file a report by the designated due date and that a fine of \$50 per day is being assessed for each late day. Upon receipt of the report, the filing officer shall determine the amount of fine which is due and shall notify the treasurer of the committee. The filing officer shall determine the amount of the fine due based on when the report is actually received by such officer. Such fine shall be paid to the filing officer within 15 days of receipt of the notice of payment due, unless appeal is made to the Florida Elections Commission pursuant to paragraph (c).

(c) Any treasurer of a committee may appeal or dispute the fine, based upon unusual circumstances surrounding the failure to file on the designated due date, and may request and shall be entitled to a hearing before the Florida Elections Commission, which shall have the authority to waive the fine in whole or in part. Any such request shall be made within 15 days of receipt of the notice of payment due. In such case, the treasurer of the committee shall, within the 15-day period, notify the filing officer in writing of his intention to bring the matter before the commission.

(d) The filing officer shall notify the Florida Elections Commission of the repeated late filing by a committee of continuous existence, the failure of a committee of continuous existence to file a report after notice, or the failure to pay the fine imposed.

Section 6. Subsections (1), (2), (4), and (5) of section 106.07, Florida Statutes, 1984 Supplement, are amended, and subsection (10) is added to said section, to read:

106.07 Reports; certification and filing.—

(1) Each campaign treasurer designated by a candidate or political committee pursuant to s. 106.021 shall file regular reports of all contributions received, and all expenditures made, by or on behalf of such candidate or political committee.

(a) Reports shall be filed on the 10th day following the end of each calendar quarter from the time the campaign treasurer is appointed. Following the last day of qualifying for office, the reports shall be filed:

1.—On the Friday preceding the general election, for a candidate who is unopposed in seeking nomination and election to any office.

2. on the 4th, 18th, and 32nd days immediately preceding the first and second primaries and on the 4th and 18th days immediately preceding the general election each election, for a candidate who is opposed in seeking nomination or election to any office, for a political committee, or for a committee of continuous existence.

(b) Notwithstanding the provisions of paragraph (a), any unopposed candidate need only file a report within 90 days after the date such candidate became unopposed. Such report shall contain all previously unreported contributions and expenditures as required by this section and shall reflect disposition of funds as required by s. 106.141. Any unopposed primary candidate filing reports pursuant to subparagraph (a)2. who is unopposed in the general election need only file on the Friday immediately preceding the general election.

(c) The division shall provide each candidate with a schedule designating the beginning and end of reporting periods as well as the corresponding designated due dates.

(2)(a) All reports required of a candidate by this section shall be filed with the officer before whom the candidate is required by law to qualify. Reports shall be filed not later than 5 p.m. of the day designated; however, any report postmarked by the U.S. Postal Service no later than midnight of the day designated shall be deemed to have been filed in a timely manner. A Certificate of Mailing, Form 3817, obtained from and dated by the U.S. Postal Service at the time of mailing, which bears a date on or before the date on which the report is due, shall be proof of mailing in a timely manner. Reports shall contain information of all previously unreported contributions received and expenditures made as of the preceding Friday, except that the report filed on the Friday immediately preceding the election shall contain information of all previously unreported contributions received and expenditures made as of the day preceding that designated due date. All such reports shall be open to public inspection. Each candidate for other than a statewide office who qualifies with the Secretary of State shall file a duplicate copy at the same time with the supervisor of elections in the county in which the candidate resides.

(b)1. Any report which is deemed to be incomplete by the officer with whom the candidate qualifies shall be accepted on a conditional basis, and the campaign treasurer shall be notified by registered mail as to why the report is incomplete and be given 3 days from receipt of such notice to file an addendum to the report providing all information necessary to complete the report in compliance with this section. Failure to file a complete report after such notice constitutes a violation of this chapter.

2. In lieu of the notice by registered mail as required in subparagraph 1., the qualifying officer may notify the campaign treasurer by telephone

that the report is incomplete and request the information necessary to complete the report. If, however, such information is not received by the qualifying officer within 3 days of the telephone request therefor, notice shall be sent by registered mail as provided in subparagraph 1.

(4) Each report required by this section shall contain:

(a) The full name, address, and occupation, if any, of each person who has made one or more contributions to or for such committee or candidate within the reporting period, together with the amount and date of such contributions. However, if the contribution is \$100 or less or is from a relative, as defined in s. 116.111(1)(c), provided the relationship is reported, the occupation of the contributor need not be listed, and only the name and address are necessary.

(b) The name and address of each political committee from which the reporting committee or the candidate received, or to which the reporting committee or candidate made, any transfer of funds, together with the amounts and dates of all transfers.

(c) Each loan for campaign purposes to or from any person or political committee within the reporting period, together with the full names, addresses, and occupations, and principal places of business, if any, of the lender and endorsers, if any, and the date and amount of such loans.

(d) The total amount of proceeds from each campaign fund raiser regulated by s. 106.025.

(e) A statement of each contribution, rebate, refund, or other receipt not otherwise listed under paragraphs (a) through (d).

(f) The total sums of all loans, in-kind contributions, and other sum of all receipts by or for such committee or candidate during the reporting period. The reporting forms shall be designed to elicit separate totals for in-kind contributions, loans, and other receipts.

(g) The full name and address of each person to whom expenditures have been made by or on behalf of the committee or candidate within the reporting period; the amount, date, and purpose of each such expenditure; and the name and address of, and office sought by, each candidate on whose behalf such expenditure was made. However, expenditures made from the petty cash fund provided by s. 106.12 need not be reported individually.

(h) The full name and address of each person to whom an expenditure for personal services, salary, or reimbursed expenses has been made and which is not otherwise reported, including the amount, date, and purpose of such expenditure. However, expenditures made from the petty cash fund provided for in s. 106.12 need not be reported individually.

(i) The total amount withdrawn and the total amount spent for petty cash purposes pursuant to this chapter during the reporting period.

(j) The total sum of expenditures made by such committee or candidate during the reporting period.

(k) The amount and nature of debts and obligations owed by or to the committee or candidate, which relate to the conduct of any political campaign.

(l) A list of all credit card purchases, and the amount thereof, made by the candidate or political committee during the reporting period. A copy of each statement shall be included in the next report following receipt thereof by the candidate or political committee. Receipts for each credit card purchase shall be retained by the treasurer with the records for the campaign account.

(m) The amount and nature of any campaign savings accounts or certificates of deposit and identification of the financial institution in which such accounts or certificates of deposit are located.

(n) The division shall make available to any candidate or committee a reporting form which the candidate or committee may use to indicate contributions received by the candidate or committee but returned to the contributor before deposit.

~~(5) A report shall be filed 45 days after the last election in a given election period in which a political committee participates. If such report shows an unexpended balance of contributions, the campaign treasurer of the political committee shall file with the agency or officer before whom reports are filed pursuant to subsection (3) a supplemental statement of contributions and expenditures. Such supplemental statement shall be~~

~~filed on the 10th day following the end of each calendar quarter until the account shows no unexpended balance of contributions and the account has been closed.~~

(10)(a) Any candidate or political committee failing to file a report on the designated due date shall be subject to a fine as provided in paragraph (b) for each late day, and, in the case of a candidate, such fine shall be paid only from personal funds of the candidate. The fine shall be assessed by the filing officer and the moneys collected shall be deposited:

1. In the General Revenue Fund, in the case of a candidate for state office or a political committee that registers with the Division of Elections; or

2. In the general revenue fund of a political subdivision, in the case of a candidate for an office of a political subdivision or a political committee that registers with an officer of a political subdivision.

(b) Upon determining that a report is late, the filing officer shall immediately notify the candidate or chairman of the political committee as to the failure to file a report by the designated due date and that a fine is being assessed for each late day. The fine shall be \$10 per day for each late day for any candidate who receives or expends \$200 or less during the reporting period; in all other instances the fine shall be \$50 per day for each late day. Upon receipt of the report, the filing officer shall determine the amount of the fine which is due and shall notify the candidate or chairman. The filing officer shall determine the amount of the fine due based on when the report is actually received by such officer. Such fine shall be paid to the filing officer within 15 days of receipt of notice of the payment due, unless appeal is made to the Florida Elections Commission pursuant to paragraph (c). In the case of a candidate, such fine shall not be an allowable campaign expenditure, and shall be paid only from personal funds of the candidate.

(c) Any candidate or chairman of a political committee may appeal or dispute the fine, based upon unusual circumstances surrounding the failure to file on the designated due date, and may request and shall be entitled to a hearing before the Florida Elections Commission, which shall have the authority to waive the fine in whole or in part. Any such request shall be made within 15 days of the notice of payment due. In such case, the candidate or chairman of the political committee shall, within the 15-day period, notify the filing officer in writing of his intention to bring the matter before the commission.

(d) The appropriate filing officer shall notify the Florida Elections Commission of the repeated late filing by a candidate or political committee, the failure of a candidate or political committee to file a report after notice, or the failure to pay the fine imposed.

Section 7. Subsections (1), (2), and (4) of section 106.08, Florida Statutes, are amended to read:

106.08 Contributions; limitations on.—

(1) No person, or political committee, or committee of continuous existence shall make contributions to any candidate or political committee in this state, for any election, in excess of the following amounts:

(a) To a candidate for countywide office or to a candidate in any election conducted on less than a countywide basis, \$1,000.

(b) To a candidate for legislative or multicounty office, \$1,000.

(c) To a candidate for statewide office, \$3,000.

~~(d) To any political committee in support of, or in opposition to, an issue to be voted on in a statewide election, \$3,000.~~

~~(e) To any political committee in support of, or in opposition to, an issue to be voted on in a countywide, districtwide, or less than countywide election, \$1,000.~~

(d)(f) To a political committee supporting or opposing one or more candidates, \$1,000.

(e)(g) To a candidate for county court judge or circuit judge, \$1,000.

(f)(h) To a candidate for retention as a judge of a district court of appeal, \$2,000.

(g)(i) To a candidate for retention as a justice of the Supreme Court, \$3,000.

The contribution limits provided in paragraphs (a) through (g) (†) shall not apply to contributions made by a state or county executive committee of a political party regulated by chapter 103 or to amounts contributed by a candidate to his own campaign. The limitations provided by this subsection shall apply to each election. For purposes of this subsection the first primary, second primary, and general election shall be deemed separate elections *so long as the candidate is not an unopposed candidate as defined in s. 106.011(15) or election time segments, whether or not the candidate has opposition in the respective elections.* However, for the purpose of contribution limits with respect to candidates for retention as a justice of the Supreme Court or judge of a district court of appeal, there shall be only one election, which shall be the general election, and with respect to candidates for circuit judge or county court judge, there shall be only two elections, which shall be the first primary election and general election.

(2) Any contribution received by a candidate with opposition in an election or the campaign treasurer or a deputy treasurer of such a candidate, or by the treasurer or a deputy treasurer of a political committee supporting or opposing a candidate with opposition or supporting or opposing an issue on the ballot in an election, on the day of that election or less than 5 days prior to the day of that election shall be returned by him to the person or political committee contributing it and shall not be used or expended by or on behalf of the candidate or political committee. Any contribution received by a candidate or the campaign treasurer or a deputy treasurer of a candidate after the date at which the candidate withdraws his candidacy, or after the date the candidate is defeated, *becomes unopposed*, or is elected to office, shall be returned to the person or political committee contributing it and shall not be used or expended by or on behalf of the candidate.

(4) Any person who knowingly and willfully makes a contribution in violation of subsection (1) or subsection (3), or any person who knowingly and willfully fails or refuses to return any contribution as required in subsection (2), is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. If any corporation, partnership, or other business entity, or any political committee or committee of continuous existence, is convicted of knowingly and willfully violating this section, it shall be fined not less than \$1,000 and not more than \$10,000. If it is a domestic entity, it may be ordered dissolved by a court of competent jurisdiction; if it is a foreign or nonresident business entity, its right to do business in this state may be forfeited. Any officer, partner, agent, attorney, or other representative of a corporation, partnership, or other business entity, or of a political committee or committee of continuous existence, who aids, abets, advises, or participates in a violation of this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(5) Any person who knowingly and willfully violates the provisions of this section shall, in addition to any other penalty prescribed by this chapter, pay to the state a sum equal to twice the amount contributed in violation of this chapter. Each campaign treasurer shall pay all amounts contributed in violation of this section to the state for deposit in the General Revenue Fund.

Section 8. Subsection (4) is added to section 106.11, Florida Statutes, to read:

106.11 Expenses of and expenditures by candidates and political committees.—Each candidate and each political committee which designates a primary campaign depository pursuant to s. 106.021(1) shall make expenditures from funds on deposit in such primary campaign depository only in the following manner, with the exception of expenditures made from petty cash funds provided by s. 106.12:

(4) *No unopposed candidate shall expend any funds from his campaign account, nor shall any other person expend funds from the campaign account on his behalf, after the candidate becomes unopposed, except as provided in s. 106.141. However, for a period of up to 10 days after the candidate becomes unopposed, the candidate may expend funds to purchase "thank you" advertising in the communications media. This provision shall not prohibit the expenditure of funds from the campaign account which were obligated to be spent or encumbered prior to the date the candidate became unopposed.*

Section 9. Subsections (2) and (3) of section 106.12, Florida Statutes, are amended to read:

106.12 Petty cash funds allowed.—

(2) Following the close of the last day for qualifying and until the *last election in a given election period in which the political committee participates report is filed pursuant to s. 106.07(5)*, the campaign treasurer of each political committee is authorized to withdraw the following amount each week from the primary depository campaign account for the purpose of providing a petty cash fund for the political committee, and, following the close of the last day for qualifying and until the election at which such candidate is eliminated or elected to office, *or the time at which the candidate becomes unopposed*, the campaign treasurer of each candidate is authorized to withdraw the following amount each week from the primary depository campaign account for the purpose of providing a petty cash fund for the candidate:

(a) For all candidates for nomination or election on a statewide basis, \$500 per week.

(b) For all other candidates and all political committees, \$100 per week.

(3) The petty cash fund so provided shall be spent only in amounts less than \$30 \$20 and only for office supplies, transportation expenses, and other necessities. Petty cash shall not be used for the purchase of time, space, or services from communications media as defined in s. 106.011(13).

Section 10. A new subsection (3) is added to section 106.141, Florida Statutes, 1984 Supplement, present subsections (3), (4), (6), (8), and (11) are renumbered as subsections (4), (5), (7), (9), and (12), respectively, and present subsections (5), (7), (9), and (10) are renumbered and amended, to read:

106.141 Disposition of surplus funds by candidates.—

(3) *Each candidate shall, pursuant to this section, within 90 days after having become unopposed, dispose of the funds on deposit in his campaign account. Such candidate shall not accept any contributions, nor shall any other person accept contributions on behalf of such candidate, after the candidate has become an unopposed candidate.*

(6)(5) The campaign treasurer of a candidate who withdraws his candidacy, or who has been eliminated as a candidate, *who has become unopposed*, or who has been elected to office and who has funds on deposit in a campaign savings account or certificate of deposit shall, within 7 days of the date of *becoming unopposed or the date of* such withdrawal, elimination, or election, transfer such funds and accumulated interest earned thereon to the campaign account of the candidate for disposal in accordance with the provisions of this section.

(8)(7) A candidate elected to office or a candidate who will be elected to office by virtue of his being unopposed may dispose of all of the funds in such account in the manner provided in this section or may transfer from the campaign account to an office account any amount of the funds on deposit in such campaign account up to:

(a) \$10,000, for a candidate for statewide office.

(b) \$5,000, for a candidate for multicounty office.

(c) \$2,500 multiplied by the number of years in the term of office for which elected, for a candidate for legislative office.

(d) \$2,000, for a candidate for county office or for a candidate in any election conducted on less than a countywide basis.

(e) \$6,000, for a candidate for retention as a justice of the Supreme Court.

(f) \$3,000, for a candidate for retention as a judge of a district court of appeal.

(g) \$1,500, for a candidate for county court judge or circuit judge.

The office account established pursuant to this subsection shall be separate from any personal or other account. Any funds so transferred by a candidate shall be used only for legitimate expenses in connection with his public office. Such expenses may include travel expenses incurred by the officer or a member of his staff or expenses incurred in the operation of his office, including the employment of additional staff. The funds may be deposited in a savings account; however, all deposits, withdrawals, and interest earned thereon shall be reported at the appropriate reporting period. Any candidate elected to office who transfers funds pursuant to this subsection and who has funds remaining in such office

account after a subsequent election at which such candidate is reelected to office or elected to another office shall, pursuant to subsection (7) (6), dispose of all funds on deposit in the campaign account established to finance the subsequent campaign which funds have not been spent or obligated to be spent with respect to such subsequent campaign, except that such candidate may transfer from the campaign account established to finance his campaign in the subsequent election to the account in which the previously transferred funds are deposited in an amount equal to the difference between the amount allowed to be transferred and the amount of unspent funds that are remaining in the office account to be used for legitimate office expenses. Upon leaving public office, any person who has funds in an office account pursuant to this subsection remaining on deposit shall give such funds to a charitable organization or organizations which meet the requirements of s. 501(c)(3) of the Internal Revenue Code or, in the case of a state officer, to the state to be deposited in the General Revenue Fund or, in the case of an officer of a political subdivision, to the political subdivision to be deposited in the general fund thereof. *Upon request of any person who has funds in an office account pursuant to this subsection, the Secretary of State shall provide for the assignment of a separate tax identification number by which the income attributable to such account may be considered separately from the person's income as an individual.*

(10)(9) Any candidate elected to office who transfers surplus campaign funds into an office account pursuant to subsection (8) (7) shall file a report on the 10th day following the end of each calendar quarter until the account is closed. Such reports shall contain the name and address of each person to whom any disbursement of funds was made, together with the amount thereof and the purpose therefor, and the name and address of any person from whom the elected candidate received any refund or reimbursement and the amount thereof. Such reports shall be on forms prescribed by the Division of Elections, signed by the elected candidate, certified as true and correct, and filed with the officer with whom campaign reports were filed pursuant to s. 106.07(2).

(11)(10) Any candidate, or any person on behalf of a candidate, who accepts contributions after such candidate has withdrawn his candidacy, *after the candidate has become an unopposed candidate*, after the candidate has been eliminated as a candidate or elected to office, or after the second anniversary of the date the campaign account of such candidate was established is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(12)(11) Any candidate who is required by the provisions of this section to dispose of funds in his campaign account and who fails to dispose of the funds in the manner provided in this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 11. Subsection (3) of section 106.18, Florida Statutes, is amended to read:

106.18 When a candidate's name to be omitted from ballot.—

(3) No certificate of election shall be granted to any candidate until all preelection reports required by s. 106.07 have been filed in accordance with the provisions of *such section s. 106.07 or s. 106.20*.

Section 12. Subsection (3) of s. 101.051, Florida Statutes, 1984 Supplement, is amended to read:

101.051 Electors seeking assistance in casting ballots; form to be executed; forms to be furnished.—

(3) Any elector applying to cast an absentee ballot in the office of the supervisor, in any election, who requires assistance to vote by reason of blindness, disability, or inability to read or write may request the assistance of some person of his own choice, other than his employer, an agent of his employer, or an officer or agent of his union, in casting his absentee ballot. *However, no supervisor of elections or any of his deputies or any member of his staff shall act in such capacity.*

Section 13. Section 106.20, Florida Statutes, is hereby repealed.

Section 14. This act shall take effect January 1, 1986.

Amendment 2 to House Amendment 3—On page 29, line 28, strike line 28 and insert:

Section 14. Subsections (1) and (4) of section 100.041, Florida Statutes, are amended to read:

100.041 Officers chosen at general election.—

(1) State senators shall be elected for terms of 4 years, those from odd-numbered districts in each year the number of which is a multiple of 4 and those from even-numbered districts in each even-numbered year the number of which is not a multiple of 4. Members of the House of Representatives shall be elected for terms of 2 years in each even-numbered year. In each county, a clerk of the circuit court, sheriff, superintendent of schools, property appraiser, and tax collector shall be chosen by the qualified electors at the general election in each year the number of which is a multiple of 4. The Governor and the administrative officers of the executive branch of the state shall be elected for terms of 4 years in each even-numbered year the number of which is not a multiple of 4. The terms of state ~~and county~~ offices other than the terms of members of the Legislature ~~and of superintendents of schools~~ shall begin on the first Tuesday after the first Monday in January after said election. The term of office of each member of the Legislature shall begin upon election.

(4) ~~Except as provided in subsections (2) and (3),~~ The term of office of each county and each district officer not otherwise provided by law shall commence on the ~~second first~~ Tuesday ~~after the first Monday in~~ January following his election, *except that the term of office for tax collector shall commence on the first Tuesday after the first Monday in January following his election.*

Section 15. This act shall not shorten the terms of any county or district officer serving as of the effective date of this act.

Section 16. This act shall take effect January 1, 1986.

House Amendment 4—In title, on page 1, lines 1-10, strike the title and insert:

A bill to be entitled An act relating to elections; amending ss. 101.62, 101.64, 101.65, 106.011, 106.04, 106.06, 106.07, 106.08, 106.11, 106.12, 106.141, and 106.18, F.S.; placing restrictions upon who may pick up or witness absentee ballots; defining "filing officer" and "unopposed candidate"; modifying certain reporting requirements applicable to committees of continuous existence to conform such requirements to those applicable to candidates; providing fines for late filing by such committees; providing for notice; providing for appeal; providing for notice of repeated violation; modifying reporting requirements for certain candidates and political committees; providing that, in certain cases, campaign contribution/expenditure reports must be postmarked by the U.S. Postal Service to be deemed timely filed; providing for separate totals for loans and in-kind contributions; providing for a separate form indicating contributions received but returned; providing fines for late filing by candidates and committees; providing for notice; providing for appeal; providing for notice of repeated violation; removing limits upon contributions made in support of or in opposition to any issue; prohibiting the acceptance of contributions for unopposed candidates; prohibiting the expenditure of certain funds of unopposed candidates; clarifying penalty provisions to apply to political committees and committees of continuous existence; increasing the individual petty cash expenditure limit; providing for disposition of surplus funds by unopposed candidates within a specified time period; providing for separate tax identification numbers for certain candidates' surplus funds accounts; providing restrictions on the sale of political advertising; amending s. 101.051, F.S., enabling a supervisor of elections or his deputies and staff to assist certain absentee voters; repealing s. 106.20, F.S., relating to penalties for failure to submit reports; providing an effective date.

Amendment 1 to House Amendment 4—On page 2, lines 26 and 27, strike said lines and insert: failure to submit reports amending s. 100.041, F.S., changing the date at which the terms of certain county and district officers begin; providing an effective date.

On motions by Senator Hair, the Senate concurred in the House amendments.

SB 22 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—36

Mr. President	Childers, D.	Fox	Gordon
Barron	Childers, W. D.	Frank	Grant
Beard	Crawford	Gersten	Grizzle
Castor	Dunn	Girardeau	Hair

Hill	Kiser	Meek	Scott
Jenne	Langley	Myers	Thomas
Jennings	Malchon	Neal	Thurman
Johnson	Margolis	Peterson	Vogt
Kirkpatrick	McPherson	Plummer	Weinstein

Nays—1

Carlucci

Vote after roll call:

Yea—Deratany

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed as amended—

SB 1234—A bill to be entitled An act relating to pilots, piloting, and pilotage; amending s. 310.002, F.S.; providing definitions; amending s. 310.071, F.S.; modifying application procedure to require documentation of qualifications; modifying age, health, education, and experience requirements for certification as a deputy pilot; creating s. 310.073, F.S.; providing age, health, education, and experience requirements for licensure as a state pilot; creating s. 310.075, F.S.; requiring licensed state pilots in each port to submit to the Board of Pilot Commissioners for its approval a deputy pilot training program; providing for an initial period as an "observer trainee"; requiring trainees to document compliance with training requirements; providing for gradual increase of the limits and specifications under which a deputy pilot is authorized to pilot; providing prerequisites to completion of the program; creating s. 310.083, F.S.; providing for renewal of license or certificate upon documentation of good physical and mental health and upon payment of a renewal application fee; providing for rules; amending s. 310.101, F.S.; expanding present and providing additional grounds for disciplinary action and providing administrative penalties therefor; amending s. 310.111, F.S.; requiring marine incident reports within certain time frames, depending upon the nature of the incident; requiring written reports in addition to initial reports in all cases; reviving and readopting chapter 310, F.S., relating to pilots, piloting, and pilotage; providing for future review and repeal of said chapter; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—Strike all of Senate unengrossed amendments 1 and 2

Amendment 2—Strike all of Senate unengrossed amendments 3 and 4

Senator Jenne moved the following amendment to House Amendment 1 which was adopted:

Amendment 1—On page 1, strike all of line 2 and insert:

Section 10. There is hereby created a Pilots, Piloting, and Pilotage Study Committee. The purpose of the committee shall be to review and analyze chapter 310, Florida Statutes, and rules promulgated thereunder by the Board of Pilot Commissioners. The committee shall also examine the piloting profession as it is practiced in the waterways of the state and as it impacts upon the economic and commercial environment in the areas of the state in which it is practiced. Specifically, the committee shall examine issues related to the composition of the Board of Harbor Pilots, the establishment of rates of pilotage, and the appointment of pilots and deputy pilots to ports in the state. The committee may conduct meetings throughout the state to take testimony, including testimony of pilots, representatives of marine shipping interests, and other expert witnesses, related to pilots, piloting, and pilotage from interested parties.

Section 11. The committee shall consist of nine members, and shall include the chairman of the Public Service Commission or another commissioner he may designate, and eight members to be appointed by the Governor as follows: four persons who represent the interests of business and industry in the state and four persons with a background in consumer issues or consumer advocacy in the state. Committee members shall not be involved or monetarily interested in the piloting profession or in the maritime industry or marine shipping.

Section 12. The committee shall elect a chairman and a vice chairman from among its members. The committee shall meet at the call of the chairman and shall continue in existence until June 30, 1986 or until its duties are completed, whichever first occurs. The committee shall prepare and submit a report containing its findings, conclusions, and recommendations to the Governor and Legislature not later than February 1, 1986.

Section 13. Members of the committee shall serve without compensation, but members shall be entitled to reimbursement for travel expenses, pursuant to s. 112.061, Florida Statutes.

Section 14. For administrative purposes, the committee shall be attached to the Executive Office of the Governor.

Section 15. The sum of \$60,000 is appropriated from the General Revenue Fund to the Executive Office of the Governor for the purpose of paying the administrative costs and travel expenses necessary to carry out the provisions of this act.

Section 16. This act shall take effect upon becoming a law.

Senator Jenne moved the following amendment to House Amendment 2 which was adopted:

Amendment 1—In title, on page 1, strike line 2 and insert: providing for a study commission; providing an appropriation;

On motions by Senator Jenne, the Senate concurred in the House amendments as amended and the House was requested to concur in the Senate amendments to the House amendments.

SB 1234 passed as amended and the action of the Senate was certified to the House. The vote on passage was:

Yeas—32

Mr. President	Dunn	Hill	Peterson
Barron	Fox	Jenne	Plummer
Beard	Frank	Jennings	Scott
Castor	Girardeau	Johnson	Stuart
Childers, D.	Gordon	Kiser	Thomas
Childers, W. D.	Grant	Malchon	Thurman
Crawford	Grizzle	Margolis	Vogt
Deratany	Hair	Meek	Weinstein

Nays—1

Neal

Vote after roll call:

Yea—Gersten, Kirkpatrick, Langley

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed as amended CS for HB 328 and requests the concurrence of the Senate.

Allen Morris, Clerk

By the Committee on Community Affairs and Representatives Watt and Gibbons—

CS for HB 328—A bill to be entitled An act relating to county or municipal code enforcement; amending s. 162.02, F.S.; providing legislative intent with respect to the "Local Government Code Enforcement Boards Act"; amending s. 162.09, F.S.; permitting code enforcement boards to impose fines for repeated violations of local ordinances; reducing the time within which such boards may foreclose liens; amending s. 162.11, F.S.; providing that an appeal of an enforcement board's final administrative order shall not be a hearing de novo; providing an effective date.

—was read the first time by title.

On motions by Senator Frank, by unanimous consent, CS for HB 328 was taken up out of order and by two-thirds vote read the second time by title, and by two-thirds vote read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—37

Mr. President	Fox	Johnson	Peterson
Barron	Frank	Kiser	Plummer
Beard	Girardeau	Langley	Stuart
Carlucci	Gordon	Malchon	Thomas
Castor	Grant	Mann	Thurman
Childers, D.	Grizzle	Margolis	Vogt
Childers, W. D.	Hair	McPherson	Weinstein
Crawford	Hill	Meek	
Deratany	Jenne	Myers	
Dunn	Jennings	Neal	

Nays—None

Vote after roll call:

Yea—Gersten, Kirkpatrick

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed with amendments—

SB 487—A bill to be entitled An act relating to the Department of Professional Regulation; creating s. 455.232, F.S.; prohibiting the disclosure of confidential information under certain circumstances; providing penalties; amending s. 455.225, F.S.; allowing disclosure of certain information to law enforcement and regulatory agencies; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—On page 1, line 12, insert:

Section 1. Section 481.2055, Florida Statutes, is created to read:

481.2055 Authority to make rules.—The board may adopt such rules, not inconsistent with law, as may be necessary to carry out the duties and authority conferred upon the board by this chapter and as may be necessary to protect the health, safety, and welfare of the public.

(Renumber the subsequent sections.)

Amendment 2—In title, on page 1, line 3, after the semicolon (;) insert: creating s. 481.2055, F.S., providing general rulemaking authority to the Board of Architecture of the Department of Professional Regulation;

On motions by Senator Myers, the Senate concurred in the House amendments.

SB 487 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—39

Mr. President	Frank	Johnson	Neal
Barron	Gersten	Kirkpatrick	Peterson
Beard	Girardeau	Kiser	Plummer
Castor	Gordon	Langley	Scott
Childers, D.	Grant	Malchon	Stuart
Childers, W. D.	Grizzle	Mann	Thomas
Crawford	Hair	Margolis	Thurman
Deratany	Hill	McPherson	Vogt
Dunn	Jenne	Meek	Weinstein
Fox	Jennings	Myers	

Nays—None

Vote after roll call:

Yea to Nay—Mann

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed with amendments—

SB 115—A bill to be entitled An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; expanding the term “charitable institutions” so as to grant an exemption to organizations

which provide certain services pertaining to animals; providing an exemption to nonprofit nursing homes and hospices; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—On page 5, line 8, insert:

Section 2. Paragraph (f) of subsection (5) and subsection (12) of section 212.08, Florida Statutes, 1984 Supplement, are amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by part I of this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(f) Motion picture or video equipment used in motion picture or television production activities and sound recording equipment used in the production of master tapes and master records.—

1. Motion picture or video equipment purchased or leased for use in this state in motion picture or television production activities and sound recording equipment purchased or leased for use in this state in production activities the production of master tapes or master records is exempt from the tax imposed by this chapter upon an affirmative showing by the purchaser or lessee taxpayer to the satisfaction of the department that the equipment will be used for production activities. The exemption provided by this paragraph shall inure to the taxpayer only through a refund of previously paid taxes. Notwithstanding the provisions of s. 212.095, such refund shall be made within 30 days of formal application, which application may be made after the completion of production activities or on a quarterly basis. Notwithstanding the provisions of chapter 213, the department shall provide the Department of Commerce with a copy of each refund application and the amount of such refund, if any.

2. For the purpose of the exemption provided in subparagraph 1.:

a. “Motion picture or video equipment” and “sound recording equipment” includes only equipment meeting the definition of “Section 38 property” as defined in s. 48(a)(1)(A) and (B)(i) of the Internal Revenue Code that is used by the lessee or purchaser exclusively as an integral part of production activities; however, motion picture or video equipment and sound recording equipment does not include parts or accessories for motion picture, television production, or sound recording equipment; supplies, tape, records, film, or video tape used in productions or other similar items; vehicles or vessels; items of tangible personal property having a use to the purchaser or lessee limited to a single motion picture, television production, or sound recording; or general office equipment not specifically suited to production activities. In addition, the term does not include equipment purchased or leased by television or radio broadcasting or cable companies licensed by the Federal Communications Commission.

b. “Production activities” means activities directed toward the preparation of a:

I. Master tape tapes or master record records embodying sound; or

II. Motion picture pictures or television production productions which is are produced for showing on screens or television for theatrical, commercial, advertising, or educational purposes and utilizes utilize live or animated actions or a combination of live and animated actions. The motion picture or television production shall be commercially produced for sale or for showing on screens or broadcasting on television and may be on film or video tape.

3. This paragraph shall expire and be void July 1, 1988.

(12) PARTIAL EXEMPTION; MASTER TAPES, RECORDS, FILMS, OR VIDEO TAPES.—

(a) There are exempt from the taxes imposed by this part the gross receipts from the sale or lease of, and the storage, use, or other consumption in this state of, master tapes or master records embodying sound, or master films or master video tapes; except that amounts paid to recording studios or motion picture or television studios for the tangible elements of such master tapes, records, films, or video tapes are taxable as otherwise provided in this part.

(b) For the purposes of this subsection, the term:

1. "Amounts paid for the tangible elements" does not include any amounts paid for the copyrightable, artistic, or other intangible elements of such master tapes, records, films, or video tapes, whether designated as royalties or otherwise, including, but not limited to, services rendered in producing, fabricating, processing, or imprinting tangible personal property or any other services or production expenses in connection therewith which may otherwise be construed as constituting a "sale" under s. 212.02(2).

2. "Master films or master video tapes" means films or video tapes utilized by the motion picture and television production industries in making visual images for reproduction.

3. "Master tapes or master records embodying sound" means tapes, records, and other devices utilized by the recording industry in making recordings embodying sound.

4. "Motion picture or television studio" means a facility in which film or video tape productions or parts of productions are made and which contains the necessary equipment and personnel for this purpose and includes a mobile unit or vehicle that is equipped in much the same manner as a stationary studio and used in the making of film or video tape productions.

5. "Recording studio" means a place where, by means of mechanical or electronic devices, voices, music, or other sounds are transmitted to tapes, records, or other devices capable of reproducing sound.

6. "Recording industry" means any person engaged in an occupation or business of making recordings embodying sound for a livelihood or for a profit.

7. "Motion picture or television production industry" means any person engaged in an occupation or business for a livelihood or for profit of making visual motion picture or television visual images for showing on screen or television for theatrical, commercial, advertising, or educational purposes.

(c) This subsection shall expire and be void July 1, 1988.

Section 3. Section 6 of chapter 84-324, Laws of Florida, is amended to read:

Section 6. On or before March 1, 1988, the Department of Commerce shall submit a report to the President of the Senate and the Speaker of the House, reporting on the net benefits to the state of the provisions of s. 212.08(5)(f) and (12), Florida Statutes, 1984 Supplement ~~this act~~. Such report shall include the estimated loss to the state of sales tax revenue due to said provisions ~~as provided herein~~; and analysis and estimate of increased business and increased sales tax revenues to the state as a direct result of the enactment of said provisions ~~this bill~~.

Section 4. Section 9 of chapter 84-324, Laws of Florida, is amended to read:

Section 9. This act shall take effect July 1, 1984 or upon becoming a law, whichever occurs later, ~~and sections 1 and 2 shall be repealed July 1, 1988.~~

Section 5. The amendments contained herein to s. 212.08, Florida Statutes, 1984 Supplement, shall not be construed as revising, amending or repealing the amendments to said section contained in section 34 of chapter 84-356, Laws of Florida. The Division of Statutory Revision shall give effect to the amendments to s. 212.08, Florida Statutes, 1984 Supplement, contained in this act which are to become effective as provided in this act and to the amendments to said section contained in section 34 of chapter 84-356, Laws of Florida, which are to become effective January 1, 1987.

(Renumber subsequent section.)

Amendment 2—In title, on page 1, line 6, insert after the semicolon (:): amending s. 212.08, F.S.; revising requirements relating to the exemption for purchase or lease of certain motion picture, television, and sound recording equipment used in production activities; providing refund procedures; providing definitions relating to the partial exemption for master tapes, records, films, and video tapes; specifying expiration date of said exemptions; amending section 6 of chapter 84-324, Laws of Florida, which requires that the Department of Commerce provide a report on the impact on said exemptions; correcting references; amending

section 9 of chapter 84-324, Laws of Florida; deleting reference to repeal of a portion of said act; providing that the amendments contained in this act do not affect certain provisions of chapter 84-356, Laws of Florida;

On motion by Senator Crawford, the Senate concurred in the House amendments.

SB 115 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—37

Mr. President	Fox	Johnson	Peterson
Barron	Frank	Kirkpatrick	Plummer
Beard	Gersten	Kiser	Scott
Carlucci	Girardeau	Langley	Thomas
Castor	Gordon	Malchon	Thurman
Childers, D.	Grant	Mann	Vogt
Childers, W. D.	Grizzle	Margolis	Weinstein
Crawford	Hair	Meek	
Deratany	Hill	Myers	
Dunn	Jennings	Neal	

Nays—None

Vote after roll call:

Yea—Jenne

SPECIAL ORDER, continued

CS for HB 884—A bill to be entitled An act relating to saltwater fisheries; amending sections 7 and 8, chapter 83-134, Laws of Florida, as amended; advancing the conditional repeal date of s. 370.153(3)(a), F.S., relating to the type of trawl a live bait shrimp producer may use; providing an effective date.

—was read the second time by title. On motion by Senator McPherson, by two-thirds vote CS for HB 884 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—36

Mr. President	Frank	Jennings	Meek
Barron	Gersten	Johnson	Myers
Beard	Girardeau	Kirkpatrick	Neal
Castor	Gordon	Kiser	Peterson
Childers, D.	Grant	Langley	Plummer
Childers, W. D.	Grizzle	Malchon	Thomas
Crawford	Hair	Mann	Thurman
Dunn	Hill	Margolis	Vogt
Fox	Jenne	McPherson	Weinstein

Nays—1

Carlucci

Vote after roll call:

Yea—Deratany

RECONSIDERATION

On motion by Senator Johnson, by unanimous consent the Senate resumed consideration of—

CS for HB 1260—A bill to be entitled An act relating to the judiciary; amending ss. 26.031 and 34.022, F.S., to provide additional judges in specified circuit and county courts; providing an appropriation; providing effective dates.

On motions by Senator Johnson, by unanimous consent the Senate reconsidered the vote by which the Senate refused to recede from Amendment 1 to House Amendment 1 and the Senate receded from the amendment. CS for HB 1260 passed and the action of the Senate was certified to the House. The vote on passage was:

Yeas—35

Mr. President	Childers, D.	Deratany	Frank
Beard	Childers, W. D.	Dunn	Gersten
Carlucci	Crawford	Fox	Girardeau

Gordon	Johnson	Margolis	Plummer
Grant	Kirkpatrick	McPherson	Thomas
Grizzle	Kiser	Meek	Thurman
Hair	Langley	Myers	Vogt
Hill	Malchon	Neal	Weinstein
Jennings	Mann	Peterson	

Nays—1

Barron

Vote after roll call:

Yea—Castor, Jenne

On motion by Senator Peterson, the rules were waived and the Senate reverted to—

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed as amended HB 418 and requests the concurrence of the Senate.

Allen Morris, Clerk

By the Committee on Agriculture—

HB 418—A bill to be entitled An act relating to plant industry; amending s. 581.185, F.S., providing legislative policy, definitions, prohibitions, and rules with respect to preservation of native flora in Florida; establishing the Regulated Plant Index, revising the Endangered Plant List and the Threatened Plant List, and creating the Commercially Exploited Plant List; providing for adherence to the Federal Endangered Species Act of 1973; modifying defenses available in prosecution under the section; providing exemptions; removing an exemption for logging operations; providing duties of the department with respect to the Regulated Plant Index; amending s. 581.186, F.S., increasing membership on the Endangered Plant Advisory Council and expanding duties thereof; amending s. 581.201, F.S., providing subpoena powers to the department; amending s. 581.211, F.S., providing a penalty for violation of rules relating to the quarantine of plants or plant products; saving s. 581.186, F.S., from Sundown repeal; providing for future review and repeal; providing an effective date.

—was read the first time by title and referred to the Committees on Agriculture and Rules and Calendar.

On motions by Senator Peterson, by two-thirds vote HB 418 was withdrawn from the Committees on Agriculture and Rules and Calendar.

On motions by Senator Peterson, by unanimous consent HB 418 was taken up out of order and by two-thirds vote read the second time by title, and by two-thirds vote read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—34

Mr. President	Frank	Kirkpatrick	Neal
Barron	Gersten	Kiser	Peterson
Beard	Gordon	Langley	Plummer
Carlucci	Grant	Malchon	Thomas
Childers, D.	Grizzle	Mann	Thurman
Childers, W. D.	Hair	Margolis	Vogt
Crawford	Hill	McPherson	Weinstein
Dunn	Jenne	Meek	
Fox	Jennings	Myers	

Nays—None

Vote after roll call:

Yea—Castor, Deratany, Johnson

On motions by Senator Jenne, by two-thirds vote HB 1092, Senate Bills 467, 451 and CS for SB 794 were placed on the special order calendar.

On motion by Senator Jenne, the Senate recessed at 11:56 a.m. to reconvene at 12:45 p.m. or upon call of the President.

AFTERNOON SESSION

The Senate was called to order by the President at 12:55 p.m. A

quorum present—35:

Mr. President	Dunn	Johnson	Neal
Barron	Fox	Kirkpatrick	Peterson
Beard	Frank	Kiser	Plummer
Carlucci	Gordon	Langley	Scott
Castor	Grant	Malchon	Stuart
Childers, D.	Grizzle	Mann	Thomas
Childers, W. D.	Hair	Margolis	Thurman
Crawford	Jenne	Meek	Weinstein
Deratany	Jennings	Myers	

On motion by Senator Jenne, by two-thirds vote CS for SB 794 was placed first on the special order calendar.

SPECIAL ORDER

CS for SB 794—A bill to be entitled An act relating to tax on sales, use, and other transactions; amending s. 212.05, F.S.; providing application to the sale of boats; providing for exemptions under specified circumstances; providing penalties; amending s. 212.06, F.S.; revising provisions relating to exemptions from use tax; providing conditions for exemption of boats from use tax; providing application of sales tax to sales of such boats; amending s. 212.085, F.S.; providing penalties for illegal claims for total or partial tax exemption; providing for rules; providing an effective date.

—was read the second time by title. On motion by Senator Crawford, by two-thirds vote CS for SB 794 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—30

Mr. President	Dunn	Johnson	Peterson
Barron	Fox	Kirkpatrick	Plummer
Beard	Frank	Kiser	Stuart
Carlucci	Girardeau	Langley	Thurman
Childers, D.	Gordon	Malchon	Vogt
Childers, W. D.	Grant	Mann	Weinstein
Crawford	Hair	Margolis	
Deratany	Jennings	Meek	

Nays—None

Vote after roll call:

Yea—Castor, Gersten, Jenne, Neal

Senator Gordon moved that the Senate revert to Messages from the House of Representatives for the purpose of considering the Conference Committee Report on CS for HB 1392.

Point of Order

Senator Crawford raised a point of order that the Conference Committee Report provided for a local option tax for counties, which was foreign to the bill and the amendments before the conferees and, therefore, could not be considered.

The President ruled the point well taken and a two-thirds vote was required to consider the Conference Committee Report.

Senator Gordon moved that the rules be waived and the Conference Committee Report on CS for HB 1392 be taken up. The motion was adopted by the following vote:

Yeas—27

Mr. President	Gersten	Jennings	Neal
Beard	Girardeau	Kirkpatrick	Plummer
Castor	Gordon	Kiser	Scott
Childers, D.	Grizzle	Malchon	Stuart
Dunn	Hair	Margolis	Vogt
Fox	Hill	McPherson	Weinstein
Frank	Jenne	Meek	

Nays—12

Barron	Deratany	Langley	Peterson
Childers, W. D.	Grant	Mann	Thomas
Crawford	Johnson	Myers	Thurman

Senator Scott presiding

The President presiding

Senator D. Childers moved that the Senate reconsider the vote by which the Conference Committee Report on CS for HB 1392 was taken up and the Senate refused to reconsider. The vote was:

Yeas—15

Barron	Deratany	Langley	Thomas
Childers, D.	Grant	Myers	Thurman
Childers, W. D.	Johnson	Peterson	Weinstein
Crawford	Kiser	Plummer	

Nays—24

Mr. President	Frank	Hill	McPherson
Beard	Gersten	Jenne	Meek
Carlucci	Girardeau	Jennings	Neal
Castor	Gordon	Kirkpatrick	Scott
Dunn	Grizzle	Malchon	Stuart
Fox	Hair	Margolis	Vogt

Point of Order

Senator Crawford raised a point of order that under Rule 4.8 all bills authorizing or affecting tax revenue should be referred to the Committee on Finance, Taxation and Claims.

The President appointed Senators Jenne, Langley, Gordon and Crawford as a committee to resolve the point.

Further consideration of the Conference Committee Report on CS for HB 1392 was deferred.

Senator Carlucci moved that HB 884 be recalled from the House of Representatives and the motion failed.

HB 1092—A bill to be entitled An act relating to bridge designation; designating the bridges on J. Turner Butler Boulevard in Jacksonville as the Arthur N. Sollee Bridges; directing the Jacksonville Transportation Authority to erect suitable markers; providing an effective date.

—was read the second time by title. On motion by Senator Hair, by two-thirds vote HB 1092 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—32

Mr. President	Dunn	Hill	McPherson
Barron	Fox	Jennings	Meek
Beard	Frank	Johnson	Myers
Carlucci	Gersten	Kirkpatrick	Plummer
Childers, D.	Girardeau	Kiser	Scott
Childers, W. D.	Grant	Malchon	Thurman
Crawford	Grizzle	Mann	Vogt
Deratany	Hair	Margolis	Weinstein

Nays—None

Vote after roll call:

Yea—Castor, Jenne, Langley, Neal

Consideration of CS for SB 467 was deferred.

Senator McPherson moved that consideration of CS for SB 451 be deferred. A substitute motion by Senator McPherson that CS for SB 451 be withdrawn from further consideration failed. The motion by Senator McPherson to defer consideration of CS for SB 451 was adopted.

Senator Grant moved that the Senate reconsider the vote by which consideration of CS for SB 451 was deferred and the motion failed.

On motions by Senator Kirkpatrick, the rules were waived and by two-thirds vote CS for HB 786 was withdrawn from the Committees on Education; and Finance, Taxation and Claims and by two-thirds vote placed on the special order calendar.

On motion by Senator Kirkpatrick, by unanimous consent—

CS for HB 786—A bill to be entitled An act relating to the district school system; amending s. 230.23, F.S.; authorizing school boards to enter into risk management programs managed by district school boards, school-related associations, or insurance companies, in order to provide protection against loss; providing for accountability and an annual audit; providing an effective date.

—was taken up out of order and read the second time by title. On motion by Senator Kirkpatrick, by two-thirds vote CS for HB 786 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—34

Mr. President	Frank	Kirkpatrick	Peterson
Barron	Gersten	Kiser	Plummer
Beard	Girardeau	Malchon	Scott
Castor	Grant	Mann	Thomas
Childers, D.	Grizzle	Margolis	Thurman
Childers, W. D.	Hair	McPherson	Vogt
Crawford	Hill	Meek	Weinstein
Deratany	Jennings	Myers	
Fox	Johnson	Neal	

Nays—None

Vote after roll call:

Yea—Dunn, Jenne, Langley

On motion by Senator Barron, the Senate recessed at 1:58 p.m., awaiting the call of the President.

The Senate was called to order by the President at 2:07 p.m. A quorum present.

The Senate resumed consideration of the Conference Committee Report on CS for HB 1392.

Report on Point of Order

Senator Jenne reported for the committee previously appointed for the purpose of resolving the point of order by Senator Crawford that the Conference Committee Report on CS for HB 1392 should be referred to the Committee on Finance, Taxation and Claims, stated that conference committee reports must be acted on as a whole, being adopted or rejected, could not be amended; therefore, it served no purpose to send the report to the committee and recommended to the President the point was not well taken.

The President so ruled.

The Senate resumed consideration of—

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has accepted the Conference Committee Report as an entirety and passed CS for HB 1392 as amended by the Conference Committee Report.

Allen Morris, Clerk

Senator Gordon moved that the Conference Committee Report on CS for HB 1392 be considered. The motion was adopted.

By direction of the President, the following Conference Committee Report was read:

CONFERENCE COMMITTEE REPORT ON CS for HB 1392

*The Honorable Harry A. Johnston, II
President of the Senate*

*The Honorable James Harold Thompson
Speaker, House of Representatives*

Dear Sirs:

Your Conference Committee on the disagreeing votes of the two Houses on CS for HB 1392, relating to

“Transportation Reform, Accountability and Cooperation Act of 1985”

having met, and after full and free conference, do recommend to their respective Houses, as follows:

that the House and Senate adopt the Conference Committee amendments to CS for HB 1392 attached hereto and by reference made a part of this report.

*Jack Gordon
Malcolm E. Beard
Pat Neal*

*Steve Pajcic
Bolley Johnson
Daniel Webster*

Managers on the part of the Senate

Managers on the part of the House of Representatives

Conference Committee Amendment 1—Strike everything after the enacting clause and insert:

Section 1. Short title.—This act shall be known and may be cited as the "Transportation Reform, Accountability and Cooperation Act of 1985."

Section 2. Subsection (3) of section 288.063, Florida Statutes, 1984 Supplement, is amended to read:

288.063 Contracts for transportation projects.—

(3) With respect to any contract executed pursuant to this section, the term "transportation project" means a *transportation facility* ~~read~~ as defined in s. 334.03(24) 334.03(17) which is necessary in the judgment of the Division of Economic Development to facilitate the economic development and growth of the state.

Section 3. Subsection (9) of section 332.006, Florida Statutes, 1984 Supplement, is amended to read:

332.006 Duties and responsibilities of the Department of Transportation.—The Department of Transportation shall, within the resources provided pursuant to chapter 216:

(9) Support the development of land located within the boundaries of airports for the purpose of industrial or other uses compatible with airport operations with the objective of assisting airports in this state to become fiscally self-supporting. Such assistance may include *providing* ~~advancing~~ state moneys on a matching basis to airport sponsors for capital improvements, including, but not limited to, fixed-base operation facilities, parking areas, and industrial park utility systems.

Section 4. Subsection (6) of section 332.004, Florida Statutes, 1984 Supplement, is amended to read:

332.004 Definitions of terms used in ss. 332.003-332.007.—As used in ss. 332.003-332.007, the term:

(6) "Eligible agency" means ~~an agency of the state~~, a political subdivision of the state, or an authority which owns or seeks to develop a public-use airport.

Section 5. Paragraph (a) of subsection (5) of section 332.007, Florida Statutes, 1984 Supplement, is amended to read:

332.007 Administration and financing of aviation and airport development programs and projects; state plan.—

(5) Subject to the availability of appropriated funds, the department may participate in the capital cost of eligible public airport and aviation projects in accordance with the following rates:

(a) The department may fund up to 50 percent of the nonfederal share of the costs of any eligible project, except that state fund participation may not exceed 12.5 percent of the total project cost in any nonfederally funded project which has a total project cost of \$1,000,000 or more. The participation by the department in any federally assisted eligible project may not exceed 12.5 percent of the total project cost; except that such participation may be up to 25 percent of the total project cost for a capital project in a non-revenue-producing portion of a terminal facility when federal participation is limited to 50 percent, and except that the department may initially fund up to 75 percent of the cost of land acquisition for a new airport or expansion of an existing airport which, in 1984, had annual enplanements in excess of 1 million, and shall be reimbursed to the normal project share when federal funds become available or within 10 years after the date of acquisition, whichever is earlier.

Section 6. Subsection (2) of section 334.03, Florida Statutes, 1984 Supplement, is amended to read:

334.03 Definitions of words and phrases.—The following words and phrases when used in this code have, unless the context clearly indicates otherwise, the following meanings:

(2) "Bridge."—A structure, including supports, erected over a depression or an obstruction, such as water or a highway or railway, and having a track or passageway for carrying traffic as defined in chapter 316 or other moving loads.

Section 7. New subsections (5), (6), (7) and (8) are added to section 20.23, Florida Statutes, 1984 Supplement, to read:

20.23 Department of Transportation.—There is created a Department of Transportation. *It is the intent of the Legislature that the Department of Transportation be a decentralized agency. The central office shall formulate policy and shall establish the department's rules, procedures, guidelines, and standards. There shall be allocated to the central office the minimum resources necessary to ensure the efficiency, effectiveness, and quality of the department's performance of its statutory responsibilities. The primary responsibility for the implementation of the department's transportation programs shall be delegated to the districts, and sufficient authority shall be placed in each district to ensure adequate control of the resources commensurate with the delegated responsibility.*

(5) The operations of the department shall be organized into a minimum of six districts. *In order to provide for efficient operations and to expedite the decisionmaking process, the department shall provide for maximum decentralization to the districts, where appropriate. However, adequate policy guidelines, assignment of responsibility and accountability for decisions shall be established by the department. The responsibility for the establishment and modifications of the department's policies, procedures, guidelines, and standards shall be vested in the secretary and shall be performed in the department's central office. The primary responsibility for the implementation of the department's transportation programs shall be delegated by the secretary to the heads of the department's district offices. The secretary shall allocate a minimum amount of resources to the central office commensurate with ensuring efficiency, effectiveness, and quality in the overall management of the department's activities. The department may perform in a single location only those statewide production-related functions which it can document are accomplished more cost effectively in that location. Specific authority shall be vested in the heads of the district offices to ensure adequate control of field resources commensurate with this responsibility. In order to assure that no district or county is penalized for local efforts to improve the state highway system, the department shall allocate funds for new construction to the various districts based on equal parts of population and motor fuel tax collections.*

(6) *Notwithstanding the provisions of s. 110.205, the Department of Administration is authorized to exempt positions within the Department of Transportation which are comparable to positions within the Senior Management Service pursuant to s. 110.205(2)(1).*

(7) *To facilitate the efficient and effective management of the department in a business like manner, the department shall develop a system for monthly management reports to the Secretary from the districts and other upper level management. Such reports shall include, but not be limited to, information related to budgets, expenditures, contracts, personnel and related matters. A copy of such reports shall be submitted to the President of the Senate and the Speaker of the House of Representatives on a monthly basis. Recommendations by the Auditor General relating to management practices, systems or reports shall be implemented in a timely manner.*

(8) *The department is authorized to contract with local governmental entities and with the private sector to the maximum extent possible for the performance of the department's transportation responsibilities where it can be documented that such entities can perform the activities more cost effectively.*

Section 8. Section 334.046, Florida Statutes, 1984 Supplement, is amended to read:

334.046 Department program objectives.—

(1) The program objectives of the department for the purpose of enhancing public safety and providing for a comprehensive transportation system are:

(a) To complete the Florida interstate system.

(b) To meet the annual needs for resurfacing of the State Highway System, including repair and replacement of bridges on the system and to provide routine and uniform maintenance of the State Highway System.

(c) To reduce congestion on the state transportation system, the generation of pollutants, and fuel consumption by:

1. Reducing deficient lane miles through new construction and expansion of existing facilities;

2. Constructing intersection improvements, grade separations, and other traffic operation improvements;

3. Participating in the development of toll roads; and

4. Promoting all forms of public transit, ~~with particular emphasis on the development of fixed guideway systems through joint development and funding by the public and private sectors.~~

(d) To provide *matching financial assistance to local governments for meeting local transportation needs that improve traffic flow and reduce traffic congestion on the state highway system* ~~routine and uniform maintenance of the State Highway System.~~

(2) *These program objectives shall be accomplished in the most efficient and cost-effective manner.*

(3)(2) The department in its budget request shall report as to how its request complies with the program objectives set forth in subsection (1) and as to how commitments from the prior fiscal year and the projection of the current fiscal year comply with those same program objectives.

Section 9. The department shall periodically review its construction, design and maintenance standards to ensure that such standards are cost effective and consistent with applicable federal regulations and state law.

Section 10. Paragraph (a) of subsection (1) and subsection (3) of section 334.14, Florida Statutes, 1984 Supplement, are amended to read:

334.14 Employees of department who are required to be engineers.—

(1) At a minimum, each of the following employees of the department must be a professional engineer registered under chapter 471:

(a) ~~The Deputy Assistant Secretary for Operations Administration, Deputy Assistant Secretary for Technical Policy and Engineer Services, State Transportation Engineer and the deputy assistant secretary for each district, except that in lieu of engineering registration the deputy assistant secretary for each district may hold an advanced degree in an appropriate related discipline such as a master of business administration each district engineer.~~

(3) Any person holding the position of resident engineer of construction or senior maintenance engineer of a field unit on July 1, 1984 or the position of designer as identified in subparagraph (1)(b)3. on July 1, 1985, is not subject to the engineering registration requirement. However, when such person vacates his position, his replacement must comply with that requirement.

Section 11. Subsections (1) and (3) of section 334.19, Florida Statutes, 1984 Supplement, are amended to read:

334.19 Employment of comptroller and internal auditor; duties; comptroller's bond; financial records and accounts.—

(1)(a) ~~The department shall employ a comptroller whose special duty it is to examine into and supervise the methods of bookkeeping and accounting of the department and all similar matters relating to its management. He shall be a proven, effective administrator who by a combination of education and experience clearly possesses a broad knowledge of the administrative, financial, and technical aspects of a complex cost accounting system and who either holds a license to practice public accounting in this state pursuant to chapter 473 or holds an advanced degree in an appropriate related discipline. The licensing and education requirements shall not apply to the person holding the position of comptroller on the effective date of this act but shall apply to any person who succeeds him. In addition to the requirements of the Florida Fiscal Accounting Management Information System Act, the comptroller shall be responsible for the development, maintenance, and modification of an accounting system which will in a timely manner accurately reflect the revenues and expenditures of the department and which shall include a cost accounting system to properly identify, segregate, allocate, and report department costs. He shall supervise and direct the department's budget preparation and all financial projections, specifically including projections of revenues, expenditures, and cash requirements. The comptroller shall certify all comparative cost studies which examine the cost effectiveness and feasibility of contracting for services and operations performed by the department. The certification shall state that the study was prepared in accordance with generally accepted cost accounting standards applied in a consistent manner using valid and accurate cost data. The comptroller shall report to the~~

~~head of the department or his designee, except that the designee may not hold a position below that of the Deputy Assistant Secretary for Program Development and Support.~~

(b) The comptroller shall be required to give bond in the amount of \$100,000, payable to the Governor and his successors in office, to be approved by the Department of Banking and Finance and conditioned upon the faithful performance of his duties. The premiums of such bond shall be paid from the funds for the maintenance of the department.

(3) ~~The comptroller shall act under the general supervision and control of the department and shall perform such other related duties as may be designated by the department.~~

Section 12. Subsection (2) of section 334.22, Florida Statutes, 1984 Supplement, is amended to read:

334.22 Annual reports of department.—

(2) The department shall also file with the Governor not later than 60 days prior to such meeting of each regular session of the Legislature a report covering the operation of the department for the preceding fiscal year, which report shall include *an assessment of program impact and cost-effectiveness, including a summary statement of the financial operations of the department and any other fiscal information that the Governor may request.*

Section 13. Subsection (3) of section 335.04, Florida Statutes, 1984 Supplement, is amended to read:

335.04 Functional classification of roads; designation of state and local responsibilities.—

(3) Local governmental entities shall sign an agreement with the department which requires them to maintain in accordance with *approved written federal guidelines standards* any road or portion thereof under their respective jurisdiction which was constructed with federal assistance and is located on a federal-aid system.

Section 14. Section 335.09, Florida Statutes, 1984 Supplement, is amended to read:

335.09 ~~Uniform erection and maintenance of traffic control devices and directional signs; uniform sign system.—~~The department shall erect and maintain *a uniform system of signs, signals, markings, and other traffic control devices for the regulation, control, guidance, and protection of traffic, including signs indicating the distance between cities and towns, historical points of interest, and the numbers assigned to each road on the State Highway System. Such sign system shall conform to the department's uniform system of traffic control devices as adopted pursuant to s. 316.0745 by the American Association of State Highway and Transportation Officials.*

Section 15. Subsection (3) is added to section 335.14, Florida Statutes, 1984 Supplement, to read:

335.14 Traffic control devices on State Highway System or State Park Road System; speed limit signs; *exemption for computerized traffic systems and control devices.—*

(3) *Computerized traffic systems and control devices which are used solely for the purpose of motor vehicle traffic control and surveillance shall be exempted from the provisions of chapter 282 and s. 287.073.*

Section 16. Subsection (5) is added to section 336.045, Florida Statutes, 1984 Supplement, to read:

336.045 Uniform minimum standards for design, construction, and maintenance; advisory committees.—

(5) *Curb ramps which are required by subsections (1) and (3) to be provided at all intersections of curbs and sidewalks on public streets and roads shall be constructed in conformance with the Minimum Guidelines and Requirements for Accessible Design published by the United States Architectural and Transportation Barriers Compliance Board. The provisions of this subsection are not applicable to curb ramps constructed prior to July 1, 1985.*

Section 17. Section 336.046, Florida Statutes, is created to read:

336.046 Regulation of bus benches and transit shelters within rights-of-way.—Any bus bench or transit shelter located on a sidewalk within the rights-of-way of any road on the county road system shall be

located so as to leave at least 36 inches clearance for pedestrians and persons in wheelchairs. Such clearance shall be measured in a direction perpendicular to the centerline of the road.

Section 18. Subsection (1) of section 337.02, Florida Statutes, 1984 Supplement, is amended to read:

337.02 Purchases by department subject to competitive bids; advertisement; emergency purchases; bid specifications.—

(1) *Except as provided herein, purchase by the department of commodities, including the advertising and awarding of competitive bids, shall be governed by chapters 283 and 287, or rules adopted by the Department of General Services pursuant thereto. However, the provisions of s. 287.062 notwithstanding, the department may purchase parts and repairs valued at \$5,000 or less without receiving competitive bids for the repair of mobile road maintenance equipment, marine vessels, permanent vehicle scales, and mechanical and electrical equipment for movable bridges, toll facilities including the Florida Turnpike, treatment plants for water and sewage, and major heating and cooling systems. No purchase of materials, machinery, tools, equipment, or supplies in excess of \$5,000 shall be made by the department unless made upon competitive bids received, after advertising therefor in a newspaper of general circulation at least once a week for no less than 2 consecutive weeks prior to the date on which bids are to be received. The department may, at its discretion, award a contract to the lowest responsible bidder, or it may reject all bids and proceed to readvertise.*

Section 19. Section 337.185, Florida Statutes, 1984 Supplement, is amended to read:

337.185 State Arbitration Board.—

(1) ~~To facilitate the prompt, peaceful, and just settlement of claims for additional compensation conflicts and disputes arising out of construction contracts between the department and the various contractors with whom it transacts business, the Legislature does hereby establish the State Arbitration Board, referred to in this section as the "board." Every contractual claim or claims in an aggregate amount up to \$100,000 per contract that cannot be resolved conflict or dispute valued at or under \$100,000, arising in the performance of a construction contract, whether initiated by the department and or the contractor, shall be arbitrated by the board after acceptance of the project by the department. A court of law may not consider the settlement of such a claim conflict until the process established by this section has been exhausted.~~

(2) The board shall be composed of three members. One member shall be appointed by the head of the department, and one member shall be elected by those construction companies who are under contract with the department. The third member shall be chosen by agreement of the other two members. Whenever the third member has a conflict of interest regarding affiliation with one of the parties, the other two members shall select an alternate member for that hearing. Each member shall serve a 2-year term, but a member may not serve more than three consecutive terms. The board shall elect a chairman each term *who shall be the administrator of the board and custodian of its records.*

(3) A hearing may be requested by the department or by a contractor who has a dispute with the department which, under the rules of the board, may be the subject of arbitration. The board shall conduct the hearing within 45 days of the request. The party requesting the board's consideration shall give notice of the hearing to each member. If the board finds that a third party is necessary to resolve the dispute, the board may vote to dismiss the claim, which may thereafter be pursued in a court of law. ~~The board shall have jurisdiction to hear matters concerning \$100,000 or less per contract.~~

(4) All members shall be necessary to conduct a meeting. Upon being called into session, the board shall promptly proceed to a determination of the issue or issues in dispute.

(5) When a valid contract is in effect defining the rights, duties, and liabilities of the parties with respect to any matter in dispute, the board shall have power only to determine the proper interpretation and application of the contract provisions which are involved. Any investigation made by less than the whole membership of the board shall be by authority of a written directive by the chairman, and such investigation shall be summarized in writing and considered by the board as part of the record of its proceedings.

(6) The board shall hand down its order within 60 days after it is called into session. If all three members of the board do not agree, the order of the majority will constitute the order of the board.

(7) The members of the board shall receive no compensation for the performance of their duties hereunder, but, *except for the chairman, may be paid an honorarium of up to \$100 per day for each day that the board is in session they shall be reimbursed for expenses as provided in s. 112.061, when they attend a meeting or perform a service in conformity with the requirements of this section.* If an alternate member is needed, such member may be paid an honorarium of up to ~~reimbursed an additional~~ \$100 for each hearing in which he participates. The chairman may receive an honorarium for his service as administrator of the board of up to \$125 per day for each day that the board is in session and for each day that he is engaged in activities related to meetings of the board. The board shall allocate \$3,000 annually for clerical and other administrative services ~~per day for expenses. All such expenses shall be shared equally by the parties to the hearing.~~

(8) *The party requesting arbitration shall pay a fee to the board in accordance with a schedule established by it, not to exceed \$500 per claim, to cover the cost of administration and compensation of the board.*

(9) *The board in its order may apportion the fee set out in subsection (8) and the cost of recording and preparing a transcript of the hearing among the parties in accordance with the board's finding of liability.*

Section 20. Subsection (2) of section 337.407, Florida Statutes, 1984 Supplement, is amended to read:

337.407 Regulation of signs and lights within rights-of-way.—

(2)(a) The provisions of subsection (1) do not apply to benches or transit shelters, or advertising on benches and shelters, on the right-of-way of any municipal, county, or state road, except a limited-access highway, which benches or shelters have been erected for the comfort or convenience of the general public, or at designated stops on official bus routes; provided written ~~authorization permission~~ has been secured by a *qualified private supplier or suppliers of such service from the appropriate city or county government local governmental entity and.* Such benches or transit shelters may ~~do~~ not interfere with right-of-way preservation and maintenance.

(b) The provisions of subsection (1) do not apply to waste disposal receptacles of less than 110 gallons in capacity, or advertising on such receptacles, erected or placed on the right-of-way of any municipal, county, or state road, except a limited-access highway; provided written ~~authorization permission~~ has been given to a *qualified private utility supplier or suppliers of such service by the appropriate city or county government local governmental entity.* Such receptacles may not interfere with right-of-way preservation and maintenance.

(c) The department has the authority to direct the immediate relocation or removal of any bench, transit shelter, or waste disposal receptacle which endangers life or property.

(d) No bench, transit shelter, or waste disposal receptacle, or advertising thereon, shall be erected or so placed on the right-of-way of any road which conflicts with the requirements of federal law, regulations, or safety standards, thereby causing the state or any political subdivision the loss of federal funds. Competition among persons seeking to provide bench, transit shelter, or waste disposal receptacle services or advertising on such benches, shelters, or receptacles may be regulated, *restricted, or denied* by the appropriate local governmental entity consistent with the provisions of this section.

Section 21. Section 337.408, Florida Statutes, is created to read:

337.408 Regulation of bus benches and transit shelters within rights-of-way.—Any bus bench or transit shelter located on a sidewalk within the rights-of-way of any road on the state highway system shall be located so as to leave at least 36 inches clearance for pedestrians and persons in wheelchairs. Such clearance shall be measured in a direction perpendicular to the centerline of the road.

Section 22. Subsection (1) of section 339.0805, Florida Statutes, 1984 Supplement, is amended to read:

339.0805 State Transportation Trust Fund; specified percentage to be expended with small businesses owned by socially and economically disadvantaged persons; construction management development program; bond guarantee program.—

(1) Except to the extent that the head of the department determines otherwise, not less than 10 percent of the amounts expended from the State Transportation Trust Fund shall be expended with small business concerns owned and controlled by socially and economically disadvantaged individuals as defined by s. 8(d) of the Small Business Act (15 U.S.C. s. 637(d)) and relevant subcontracting regulations promulgated pursuant thereto. In fulfilling this mandate, the department shall utilize every means available to it, including, but not limited to, goals and set-asides for competitive bidding and contracting only by, between, and among those firms which are certified by the department as socially and economically disadvantaged business enterprises and which are prequalified as may be appropriate. It is the policy of the state to meaningfully assist socially and economically disadvantaged business enterprises through a program that will provide for the development of skills through business management training, as well as financial assistance in the form of bond guarantees, to primarily remedy the effects of past economic disparity. Such competitive *bids sealed proposals* may be the result of joint ventures between small business concerns which are owned and controlled by socially and economically disadvantaged individuals and other subcontractors.

Section 23. Subsection (1) of section 339.125, Florida Statutes, 1984 Supplement, is amended to read:

339.125 Covenants to complete on revenue-producing projects.—

(1) The department may *advance* use available funds for the preparation of preliminary engineering plans with valid cost estimates, which plans and estimates shall be completed prior to the issuance of any bonds on all revenue-producing transportation projects. However, the department shall be reimbursed for the costs incurred for such preparation from the proceeds of the bond issue.

Section 24. Subsection (8) of section 339.135, Florida Statutes, 1984 Supplement, is amended to read:

339.135 Budgets; preparation, adoption, execution, and amendment.

(8) EXECUTION OF THE BUDGET.—

(a) The department, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection is null and void, and no money may be paid on such contract. The department shall require a statement from the comptroller of the department that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the department which are for an amount in excess of \$25,000 and which have a term for a period of more than 1 year.

(b) In the operation of the State Transportation Trust Fund, the department shall have on hand at the close of business, which closing shall not be later than the 10th calendar day of the month following the end of each quarter of the fiscal year, an available cash balance (which shall include cash on deposit with the treasury and short-term investments of the department) equivalent to not less than 5 percent of the unpaid balance of all State Transportation Trust Fund obligations at the close of such quarter. In the event that this cash position is not maintained, no further contracts or other fund commitments shall be approved, entered into, awarded, or executed until the cash balance, as defined above, has been regained.

(c) Unless otherwise provided in the General Appropriations Act, any unexpended balance remaining at the end of the fiscal year in the appropriations to the department for special categories, aid to local governments, and lump sums for projects which are part of the multiyear work program, *and for which contracts have been executed or bids have been let*, may be certified forward as fixed capital outlay *under the provisions of s. 216.301(2), (3) until these funds have been expended*. The amount certified forward *may* ~~shall~~ include contingency allowances for asphalt and petroleum product escalation clauses *and*, contract overages, ~~and so forth~~, which allowances shall be separately identified in the certification detail. These contingency amounts shall be incorporated in the certification for each specific category, but when a category has an excess and another category has a deficiency, the Executive Office of the Governor is authorized to transfer the excess to the deficient account.

Section 25. Subsections (1) and (4) of section 125.0165, Florida Statutes, are amended to read:

125.0165 Discretionary sales tax; adoption; application of revenue.—

(1) Subject to the provisions of this section and pursuant to the provisions of s. 212.055, the governing authority in each charter county which adopted a charter prior to June 1, 1976, is authorized to levy a discretionary additional 1-percent tax on all 3-percent or 5-percent taxable transactions under the provisions of chapter 212 for the purposes of development, construction, equipment, maintenance, operation, supportive services *including a county wide bus system*, and related costs of a fixed guideway rapid transit system. However, the sales amount above \$1,000 of any one transaction shall not be taxable, and the discretionary tax shall not apply to the sale of motor fuel as defined in s. 212.02(21) and special fuel as defined in s. 212.02(22).

(4) Revenues from the discretionary 1-percent tax shall be deposited in the rapid transit trust fund and shall be used only for the purposes of development, construction, equipment, maintenance, operation, supportive services *including a county wide bus system*, and related costs of a fixed guideway rapid transit system.

Section 26. Paragraph (a) of subsection (1) of section 335.065, Florida Statutes, 1984 Supplement, is amended to read:

335.065 Bicycle and pedestrian ways along state roads and transportation facilities.—

(1)(a) Bicycle and pedestrian ways shall be given full consideration in the planning and development of transportation facilities, including the incorporation of such ways into state, regional, and local transportation plans and programs. Bicycle and pedestrian ways shall be established in conjunction with the construction, reconstruction, or other change of any state transportation facility, and special emphasis shall be given to projects in or within *1 mile* ~~5 miles~~ of an urban area.

Section 27. Subsections (1) and (2) of section 337.16, Florida Statutes, 1984 Supplement, are amended to read:

337.16 Disqualification of delinquent contractors from bidding; suspension and revocation of certificates of qualification; grounds; hearing.

(1) A contractor shall not be qualified to bid when an investigation by the department discloses that such contractor is delinquent on a previously awarded contract, and in such case his certificate of qualification shall be suspended or revoked.

(a) A contractor is delinquent when unsatisfactory progress is being made on a construction project or when the allowed contract time has expired and the contract work is not complete. Unsatisfactory progress shall be determined in accordance with the contract provisions.

(b) The department shall inform the contractor in writing of its intent to deny, *suspend*, or revoke his certificate of qualification to bid on work let by the department *for delinquency* and *inform him* of his right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days of the receipt of the notice of intent, ~~the department shall notify the contractor of the time, date, and place of the hearing, which shall be held within 30 days of receipt of the request for the hearing. The recommended order shall be issued within 15 days after the hearing. The certificate of qualification shall be suspended for the number of days that it is administratively determined that the contractor was delinquent even if the delinquency is cured during the pendency of the hearing proceedings.~~

(c) Any contractor whose certificate of qualification is suspended or revoked for delinquency shall also be disapproved as a subcontractor during the period of suspension or revocation.

(d) In addition to the period of suspension required in paragraph (b), the department shall deny or revoke the certificate of qualification of such contractor in accordance with the following schedule: If a contractor has been suspended twice within an 18-month period, the period of revocation shall be 3 months; if such contractor has been suspended twice within a 24-month period, the period of revocation shall be 2 months; and, if such contractor has been suspended 3 times within a 30-month period, the period of suspension shall be 4 months. The department shall inform the contractor in writing of its intent to deny or revoke his certificate of qualification to bid on work let by the depart-

ment and inform him of his right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt of the request for the hearing. Upon a determination that the contractor's certificate of qualification had been suspended for delinquency, it shall deny or revoke the certificate of the contractor as provided in this paragraph.

(e)(e) Such suspension or revocation shall not affect the contractor's obligations under any preexisting contract.

(2) For reasons other than delinquency in progress, the department, for good cause, may suspend for a specified period of time or revoke any certificate of qualification. Good cause includes, but is not limited to, circumstances in which a contractor or his official representative:

(a) Makes or submits to the department false, deceptive, or fraudulent statements or materials in any bid proposal to the department or any application for a certificate of qualification or in any administrative or judicial proceeding;

(b) Becomes insolvent or is the subject of a bankruptcy petition;

(c) Fails to comply with contract requirements, in terms of payment or performance record, or to timely furnish contract documents as required by the contract or by any state or federal statute or regulation; or

(d) Wrongfully employs or otherwise provides compensation to any employee or officer of the department, or willfully offers an employee or officer of the department any pecuniary or other benefit with the intent to influence the employee or officer's official action or judgment.

(e) Is an affiliate of a contractor whose certificate of qualification has been suspended or revoked, and the affiliate is dependent upon such contractor for personnel, equipment, bonding capacity, or finances.

Section 28. The provisions of section 27 of this act are applicable to contracts for which bids are received on or after September 1, 1985.

Section 29. Subsection (3) of section 337.18, Florida Statutes, 1984 Supplement, is amended to read:

337.18 Surety bonds; requirement with respect to contract award; defaults; damage assessments.—

(3)(a) If the department determines and adequately documents that the timely completion of any project is essential to the public health, safety, or welfare, the contract for such project may provide for an incentive payment payable to the contractor for early completion of the project or critical phases of the work and for additional damages to be assessed against the contractor for the completion of the project or critical phases of the work in excess of the time specified. All contracts containing such provisions shall be approved by the Secretary of Transportation or his designee. The amount of such incentive payment or such additional damages shall be established in the contract but shall not exceed \$10,000 \$2,000 per calendar day for a maximum period of 60 100 days. Any liquidated damages provided for under subsection (2) and any additional damages provided for under this subsection shall be payable to the department upon a default because of the contractor's failure to complete the contract work within the time stipulated in the contract or within such additional time as may have been granted by the department.

(b) The department shall adopt rules to implement this subsection. Such rules shall include procedures and criteria for the selection of projects on which incentive payments and additional damages may be provided for by contract.

Section 30. Subsections (3) and (4) of section 335.02, Florida Statutes, as amended by chapter 84-309, Laws of Florida, are hereby repealed.

Section 31. Paragraph (e) is added to subsection (1) of section 334.046, Florida Statutes, 1984 Supplement, to read:

334.046 Department program objectives.—

(1) The program objectives of the department for the purpose of enhancing public safety and providing for a comprehensive transportation system are:

(e) To provide matching financial assistance to local governments for meeting local transportation needs that improve traffic flow and reduce traffic congestion on the state highway system.

Section 32. Section 335.20, Florida Statutes, is created to read:

335.20 Short title; local government cooperative assistance program.

(1) This section shall be known and may be cited as the "Local Government Transportation Assistance Act."

(2) For the purposes of this section, "local government" means a county, a municipality, or expressway or transportation authority serving one or more jurisdictions.

(3) The Legislature finds and declares that it is the policy of the State of Florida to construct and make improvements to the state transportation system in a cooperative partnership with local governments. Such partnership shall be promoted and encouraged through the joint funding of projects that improve traffic flow and reduce traffic congestion on the state highway system. State financial assistance shall be provided to local governments in the form of matching grants for transportation projects which meet both local and state transportation needs.

(4) There is hereby created the Local Government Cooperative Assistance Program. Through the provisions of this section, the department shall provide financial assistance to local governments for:

(a) Projects for construction, reconstruction and expansion of the state highway system or any county or city road which would improve traffic flow and reduce congestion on the state highway system, and/or

(b) Traffic operation improvement projects designed to ensure the efficient use of the state highway system through improved traffic flow or reduced vehicle congestion. Such projects shall be limited to improvements to existing roads, and shall include, but shall not be limited to, upgrading, repaving, intersection improvements, grade separations, adding additional lanes, and installation of traffic signals.

(5) No later than January 1, 1986, and at least every 6 months thereafter the department shall announce the availability of funds to be provided to local governments through the provisions of this section and shall by rule specify the manner of making application for such funds. Such applications shall be received no later than 2 months following the announcement of the availability of funds.

(6) Each district shall conduct an initial screening of all applications within the district to determine eligibility. Criteria to be considered in such screening shall include, but not be limited to, determination that:

(a) The application is sufficient and consistent with such rules promulgated pursuant to this section.

(b) Such project:

1. Is located on the state highway system; or

2. Can be shown to substantially alleviate the need for construction or improvements to the state highway system provided that such alleviation meets minimum requirements as shall be established by rule by the department.

(c) Such project is consistent with the state transportation plan, the comprehensive transportation plan of the metropolitan planning organization where applicable and any appropriate local government comprehensive plan.

(7) Any state funds provided through the provisions of this act may be used for expenses relating to the project including, but not limited to:

1. Project design and planning.

2. The purchase of right-of-way needed for the project.

3. Construction costs relating to the project.

4. Relocation of traffic signals, traffic signs or other similar devices required for the project, but not the relocation of utility lines, including, but not limited to, electric utilities, sewers and natural gas utilities.

(8) No later than 60 days after such applications are due, each district shall publish a listing of rank-order acceptability of such applications. With respect to each application, criteria to be used for determining such priority rankings shall include, but not be limited to, the structural adequacy, safety, service, age, volume of traffic and any other such factor as may be determined by rule by the department consistent with s. 335.07.

(9) Funding shall be provided to those projects in order of rank assigned pursuant to subsection (8) to the extent that funds are available. The department shall assign highest priority to those projects identified in the 1983 5-year transportation plan of the department. All projects on the state highway system conducted through the provisions of this section shall be carried out by the department pursuant to all other law which may prevail. Notwithstanding any other provisions of law, the department shall, from funds allocated to the districts for new construction, provide funding for projects in those counties that have adopted each of the 6-cent local option gas tax on motor fuel and special fuel as provided in s. 336.025.

(10) Funding made available through this section shall be distributed to districts such that the amount provided to each district shall be determined in the following manner:

(a) Fifty percent by the district's population as a percentage of the overall state population; and

(b) Fifty percent by the district's motor fuel and special fuel tax collections as a percentage of the overall state motor fuel and special fuel tax collections.

(11) Any funds provided to a district pursuant to this section and not expended or committed for projects prior to April 1 of any year after 1987 shall be redistributed to each district which has fully expended or committed funds provided through this act. Funds provided to each such district through such redistribution shall be determined in the following manner:

(a) Fifty percent by the receiving district's population as a percentage of the population of all receiving districts; and

(b) Fifty percent by the receiving district's motor fuel and special fuel tax collections as a percentage of the motor fuel and special fuel tax collections of all receiving districts.

(12) The department shall provide 20 percent of the cost of any project funded pursuant to this section, provided that the applying county has adopted, the county within which the applying municipality is located has adopted, or the county or counties wherein the applying expressway or transportation authority has jurisdiction have adopted at least 5 cents of the local-option gas taxes on motor fuel and special fuel, as provided in s. 336.025. Local governments may use only the proceeds of the 5th and 6th cent gas tax or the proceeds of the bonds pledged by the 5th and 6th cent tax for matching purposes.

Section 33. Paragraph (b) of subsection (1) of section 336.025, Florida Statutes, 1984 Supplement, is amended, paragraphs (d) and (e) are added to said subsection, paragraph (a) of subsection (3) of said section is amended and subsection (8) is added to read:

336.025 County transportation system; levy of local option gas tax on motor fuel and special fuel.—

(1)(a) In addition to other taxes allowed by law, there may be imposed as provided herein a 1-cent, 2-cent, 3-cent, ~~or~~ 4-cent, 5-cent, or 6-cent local option gas tax upon every gallon of motor fuel and special fuel sold in a county and taxed under the provisions of chapter 206.

(b) The tax shall be imposed effective September 1 of any year for a period not to exceed 30 ~~10~~ years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). Upon expiration, the tax may be reimposed provided that a redetermination of the method of distribution is made as provided herein.

(d) Any county which has adopted as of the effective date of this act, a tax levied pursuant to this section for a period of 10 years or less may, upon a majority vote of the governing body of the county, extend such tax to a period not to exceed 30 years. Any tax imposed pursuant to this section after the effective date of this act may be extended from year to year on a majority vote of the governing body of the county.

(e) After the effective date of this act, local governments may pledge the revenues from only the third, fourth, fifth and six cents of local-option taxes issued pursuant to this section. Local governments may use the services of the Division of Bond Finance of the Department of General Services pursuant to the State Bond Act to issue any bonds through the provisions of this section. In no case may a jurisdiction issue bonds pursuant to this section more frequently than once per year. Counties and municipalities may join together for the issuance of bonds issued pursuant to this section.

(3) The tax shall be imposed using either of the following procedures:

(a) The first 2 cents shall be levied by an ordinance adopted by a majority vote of the governing body. The next 4 cents shall be levied by an ordinance adopted by a majority plus one vote of the governing body, or subject to approval by referendum, a majority vote of the governing body. Such ordinance shall be adopted ~~The governing body of the county shall, by majority vote for the first 2 cents and a majority plus one vote for the second 2 cents, adopt an ordinance pursuant to this section in~~ accordance with the requirements imposed under one of the following circumstances, whichever is applicable:

1. The county may, prior to July 1, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the proceeds of the tax among the county government and all eligible municipalities within the county.

2. If an interlocal agreement has not been executed pursuant to subparagraph 1., the county may, prior to July 15, adopt a resolution of intent to levy the tax allowed herein.

Section 34. Section 338.251, Florida Statutes, is created to read:

338.251 Toll Facilities Revolving Trust Fund.—The Toll Facilities Revolving Trust Fund is hereby created for the purpose of encouraging the development and enhancing the financial feasibility of revenue-producing road projects undertaken by local governmental entities in a county or combination of contiguous counties.

(1) The department is authorized to advance funds for preliminary engineering, traffic and revenue studies, environmental impact studies, financial advisory services, engineering design, right-of-way map preparation, and advanced right-of-way acquisition to expressway authorities, counties, or other local governmental entities that desire to undertake revenue-producing road projects.

(2) No funds shall be advanced pursuant to this section unless the following is documented to the department:

(a) The proposed facility is consistent with the adopted transportation plan of the appropriate metropolitan planning organization and the Florida Transportation Plan.

(b) A proposed 2-year budget detailing the use of the cash advance and a project schedule consistent with the budget.

(3) Prior to receiving any moneys for advance right-of-way acquisition it shall be shown that such right-of-way will substantially appreciate prior to construction and that savings will result from its advance purchase. Any such request for moneys for advance right-of-way acquisition shall be accompanied by a preliminary engineering study, environmental impact study, traffic and revenue study, and right-of-way maps along with either a negotiated contract for purchase of the right-of-way, such contract to include a clause stating that it is subject to funding by the department or the Legislature, or an appraisal of the subject property for purpose of condemnation proceedings.

(4) All advances pursuant to this section shall require repayment out of the initial bond issue revenue or at the discretion of the governmental entity of the facility, within 7 years after the date of the advance. However, such election shall be made at the time of the initial bond issue and if repayment is to be made during the 7-year period, a schedule of such repayment shall be submitted to the department. All repayments shall include interest charged at the average compound rate earned by the state treasury in the year preceding that of the current payment due.

(5) No amount in excess of \$500,000 annually shall be advanced to any one governmental entity pursuant to this section without specific appropriation by the Legislature.

(6) The department may advance funds sufficient to defray shortages in toll revenues of facilities receiving funds pursuant to this section for the first 5 years of operation up to a maximum of \$5 million per year, to be reimbursed to this fund within 5 years of the last advance hereunder. All repayments shall include interest charged at the average compound rate earned by the state treasury in the year preceding that of the current payment due. Any advance under this provision shall require specific appropriation by the Legislature.

(7) The department shall adopt rules necessary for the implementation of this section including rules for project selection and funding.

Section 35. Paragraph (c) is added to subsection (13) of section 28.24, Florida Statutes, to read:

28.24 Service charges by clerk of the circuit court.—The clerk of the circuit court shall make the following charges for services rendered by his office in recording documents and instruments and in performing the duties enumerated. However, in those counties where the clerk's office operates as a fiscal unit of the county pursuant to s. 145.022(1), the clerk shall not charge the county for such services.

Charges

(13) For receiving money into the registry of court:

(c) Eminent domain actions, per deposit \$100.00

Section 36. Paragraph (b) of subsection (3) and subsection (4) of section 73.071, Florida Statutes, are amended, subsections (5) and (6) of said section are renumbered as subsections (6) and (7), respectively, and a new subsection (5) is added to said section, to read:

73.071 Jury trial; compensation; severance damages.—

(3) The jury shall determine solely the amount of compensation to be paid, which compensation shall include:

(a) The value of the property sought to be appropriated;

(b) Where less than the entire property is sought to be appropriated, any damages to the remainder caused by the taking, including, when the action is by the Division of Road Operations of the Department of Transportation, county, municipality, board, district or other public body for the condemnation of a right-of-way, and the effect of the taking of the property involved may damage or destroy an established business of more than 5 years' standing, owned by the party whose lands are being so taken, located upon adjoining lands owned or held by such party, the probable damages to such business which the denial of the use of the property so taken may reasonably cause; any person claiming the right to recover such special damages shall set forth in his written defenses the nature and extent of such damages; and

(4) When the action is by the Department of Transportation Division of Road Operations, county, municipality, board, district or other public body for the condemnation of a road, canal, levee or water control facility right-of-way, the enhancement, if any, in value of the remaining adjoining property of the defendant property owner by reason of the construction or improvement made or contemplated by the petitioner, shall be offset against the damage, if any, resulting to such remaining adjoining property of the defendant property owner by reason of the construction or improvement, but such enhancement in the value shall not be offset against the value of the property appropriated, and if such enhancement in value shall exceed the damage, if any, to the remaining adjoining property there shall be no recovery over against such property owner for such excess.

(5) Any increase or decrease in the value of any property to be acquired which occurs after the scope of the project for which the property is being acquired is known in the market, and which is solely a result of the knowledge of the project location, shall not be considered in arriving at the value of the property acquired. For the purpose of this section, the scope of the project for which the property is being acquired shall be presumed to be known in the market on or after the condemnor executes a resolution which depicts the location of the project.

Section 37. Section 73.092, Florida Statutes, is amended to read:

73.092 Attorney's fees.—

(1) In assessing attorney's fees in eminent domain proceedings, the court shall consider:

(a)(1) Benefits resulting to the client from the services rendered.

(b)(2) The novelty, difficulty, and importance of the questions involved.

(c)(3) The skill employed by the attorney in conducting the cause.

(d)(4) The amount of money involved.

(e)(6) The responsibility incurred and fulfilled by the attorney.

(f)(6) The attorney's time and labor reasonably required adequately to represent the client. The condemnee's attorney shall submit to the condemning authority and to the court complete time records and a detailed statement of services rendered by date, nature of services performed, time spent performing such services, and costs incurred at least 30 days prior to a hearing to assess attorney's fees under this section. This paragraph shall apply to all proceedings filed after July 1, 1985.

However, under no circumstances shall the attorney's fees be based solely on a percentage of the award.

Section 38. Section 74.041, Florida Statutes, is amended to read:

74.041 Process; service and publication.—

(1) Upon the filing of the declaration of taking, the clerk of the court shall issue a summons to show cause notice of hearing to the defendants, containing the names of all defendants named in the petition, notifying them that the petitioner will petition apply to the court for an order of taking on a specified date. A copy of the summons to show cause notice of hearing and the declaration of taking shall be served upon all resident defendants in the manner provided by law for service of original process in eminent domain actions, and not less than 20 days prior to the date specified for the hearing on the order of taking.

(2) If any defendant is alleged to be a nonresident of the state, or if the name or address of any defendant is alleged to be unknown, or if personal service cannot be had upon any defendant for any other reason, the clerk of the court shall cause the summons to show cause notice of hearing to be published one time, not less than 20 days prior to the date specified in for the petition hearing on the order of taking, in some newspaper published in the county; provided, however, that if the petitioner be a municipality and a newspaper is published therein, the summons notice shall be published in such a newspaper. The clerk shall mail a copy of the summons to show cause notice of hearing and the declaration of taking to each out-of-state defendant at the address set forth in the petition. The clerk shall file a certificate of mailing, which, together with proof of publication, shall constitute effective service as to these defendants. The failure of any party to receive summons notice, by mail, shall not invalidate the proceedings of the court or any order made pursuant to this chapter.

(3) The petition date notice of hearing provided in this section may be combined with the summons to show cause and the published summons notice provided in s. 73.031, but in no event shall the petition date hearing provided in this section be noticed for a date earlier than 1 day following the date specified in the summons to show cause and the published summons notice provided in s. 73.031 for the defendants to serve written defenses to the petition in eminent domain proceedings and, if the defendant requests, a hearing on the petition for order of taking.

Section 39. Section 74.051, Florida Statutes, is amended to read:

74.051 Hearing on order of taking.—

(1) If a defendant requests a hearing pursuant to s. 74.041(3), said defendant On the date specified in the notice of hearing, all parties may appear and be heard on all matters properly before the court which may must be determined prior to the entry of the order of taking, including the jurisdiction of the court, the sufficiency of pleadings, whether the petitioner is properly exercising its delegated authority, and the amount to be deposited for the property sought to be appropriated. Any defendant failing to file a request for hearing shall waive any right to object to the order of taking and title shall be vested in the petitioner, upon deposit as hereinafter provided, which date shall be the date of valuation.

(2) If a hearing is requested, the court shall make such order as it deems proper, securing to all parties the rights to which they may be entitled, not inconsistent with the provisions of this section. The court may make such orders in respect of encumbrances, liens, rents, taxes, assessments, insurance, amount of the good faith deposit and other charges, if any, as shall be just and equitable. If the court finds that the petitioner is entitled to possession of the property prior to final judgment, it shall enter an order requiring the petitioner to deposit in the registry of the court such sum of money as will fully secure and fully compensate the persons entitled to compensation as ultimately determined by the final judgment. Said deposit shall not be less than the amount of the petitioner's estimate of value, if the petitioner be the state or any agency thereof, any county, the city or other public body; otherwise, double the amount of petitioner's estimate of value.

(3) The court may fix the time within which and the terms upon which the defendants shall be required to surrender possession to the petitioner, which time of possession shall be upon deposit for those defendants failing to file a request for hearing as provided herein. The order of taking shall not become effective unless upon the deposit of the required sum is made in the registry of the court, but if the deposit is not made within 20 days from the date entry of the order of taking, the order shall be void and of no further force or effect. The clerk is authorized to invest such deposits so as to earn the highest interest obtainable under the circumstances in state or national financial institutions in Florida insured by the Federal Government. Ninety percent of the All interest earned in excess of the clerk's fee shall be paid to the petitioner credited to the secondary road fund of the respective county.

Section 40. Subsection (2) of section 207.002, Florida Statutes, 1984 Supplement, as amended by chapter 84-260, Laws of Florida, is amended to read:

207.002 Definitions.—As used in this chapter:

(2) "Commercial motor vehicle" means any vehicle not owned or operated by a governmental entity which uses special fuel or motor fuel on the public highways and which has a gross vehicle weight of 26,000 pounds, or has three or more axles regardless of weight, or is used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

Section 41. Subsection (1) of section 207.004, Florida Statutes, 1984 Supplement, as amended by chapter 84-260, Laws of Florida, is hereby repealed, and subsection (1) of section 207.004, Florida Statutes, is reenacted and amended to read:

207.004 Registration of motor carriers; identifying devices; fees; renewals; trip, emergency, and annual permits.—

(1) No motor carrier shall operate or cause to be operated in this state any commercial motor vehicle which uses special fuel or motor fuel until such carrier has registered with the department and has been issued an identifying device for each vehicle operated. Application for and purchase of a valid Florida license plate as provided in s. 320.08(4), (5)(a), or (6)(b) shall be deemed as motor carrier registration. There shall be a fee of \$8 per year or any fraction thereof for each identifying device issued, with the exception that a Florida-licensed vehicle shall be provided an identifying device at no fee. The identifying device shall be provided by the department and must be conspicuously displayed on the commercial motor vehicle while it is being operated on the public highways of this state. The transfer of an identifying device from one vehicle to another vehicle or from one motor carrier to another motor carrier is prohibited. If a registered carrier has unused identifying devices at the end of the reporting period, they may be exchanged for an equal number of identifying devices for the next ensuing reporting period at no charge.

Section 42. Paragraph (b) of subsection (7) of section 319.23, Florida Statutes, is amended to read:

319.23 Application for, and issuance of, certificate of title.—

(7) The department shall in no event issue a certificate of title for any motor vehicle or mobile home to any applicant until the applicant has shown that:

(b) A current motor vehicle registration as required by s. 320.02, except for a vehicle not required by law to have such registration, has been obtained. Further, an application for title on a vehicle required to be registered in accordance with the International Registration Plan shall be exempt from the provisions herein only if proof of application for an apportioned license plate is presented therewith.

Section 43. Subsections (24) and (25) are added to section 320.01, Florida Statutes, 1984 Supplement, as amended by chapter 84-260, Laws of Florida, to read:

320.01 Definitions, general.—As used in the Florida Statutes, except as otherwise provided, the term:

(24) "International Registration Plan" means a registration reciprocity agreement among states of the United States and provinces of Canada providing for payment of license fees on the basis of fleet miles operated in various jurisdictions.

(25) "Apportionable vehicle" means any vehicle, except recreational vehicles, vehicles displaying restricted plates, city pick-up and delivery

vehicles, buses used in transportation of chartered parties, and government-owned vehicles, which is used or intended for use in two or more member jurisdictions that allocate or proportionally register vehicles and is used for the transportation of persons for hire or is designed, used, or maintained primarily for the transportation of property and:

1. Is a power unit having a gross vehicle weight in excess of 26,000 pounds; or

2. Is a power unit having three or more axles, regardless of weight; or

3. Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

Section 44. Section 320.0104, Florida Statutes, is amended to read:

320.0104 Legislative intent with respect to implementation of chapter.—

(1) It is the intent of the Legislature that the provisions of this chapter be implemented in such a manner that the convenience of the applicant is the first consideration.

(2) Further, it is the intent of the Legislature that all services affecting motor carriers be consolidated in order to encourage interstate commerce and achieve maximum efficiency in registration, permitting, and safety programs administered by this state. In order to achieve this goal, Florida must join the cooperative effort that is being conducted on the national level by Congress, the United States Department of Transportation, and other groups to achieve uniformity among the jurisdictions and reduce the number of separate reports required by each jurisdiction of the motor carrier industry. Florida shall consolidate all requirements imposed on motor carriers operating in this state and shall actively negotiate reciprocal agreements and compacts with other jurisdictions to accomplish the intent of this chapter.

Section 45. Subsection (7) of section 320.02, Florida Statutes, 1984 Supplement, is amended to read:

320.02 Registration required; application for registration; forms.—

(7) Every owner or person in charge of a motor vehicle with a gross vehicle weight of 55,000 ~~33,000~~ pounds or more shall present proof of filing or proof of payment, in such form as may be prescribed by the United States Secretary of the Treasury, of the use tax imposed by s. 4481 of the United States Internal Revenue Code of 1954, as amended, upon application for registration. Proof of payment or proof of filing will be made in accordance with the gross vehicle weight tax schedule established by s. 4481 of the Internal Revenue Code, as amended. An owner or person in charge of such a motor vehicle who has been exempted from the use tax by the Secretary of the Treasury shall present proof of such exemption in lieu of proof of payment. When an application is made through a licensed motor vehicle dealer as required in s. 319.23, the original or photostatic copy of such prescribed proof shall be forwarded by the dealer to the tax collector or the department for processing. The issuing agent shall refuse to issue a registration if such prescribed proof is not presented. Any person making a false affidavit in order to furnish false proof or to knowingly permit another person to furnish such false proof is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Section 46. Subsection (7) of section 320.03, Florida Statutes, 1984 Supplement, is amended to read:

320.03 Registration; duties of tax collectors; International Registration Plan delegation of authority to the Department of Revenue.—

(7) The Department of Revenue is designated as an authorized agent of the Department of Highway Safety and Motor Vehicles shall register for the purpose of registering apportioned motor vehicles under the provisions of the International Registration Plan. Implementation of the plan shall occur by July 1, 1986 ~~1985~~, for the 1986-1987 ~~1985-1986~~ registration period. The department of Revenue may adopt rules to implement and enforce the provisions of the plan.

Section 47. Paragraph (b) of subsection (1) and paragraph (a) of subsection (3) of section 320.06, Florida Statutes, 1984 Supplement, as amended by chapter 84-260, Laws of Florida, are amended to read:

320.06 Registration certificates, license plates, and validation stickers generally.—

(1)(b) Registration license plates bearing a graphic symbol and the alphanumeric system of identification shall be issued for an indefinite period. With each license plate, there shall be issued a validation sticker showing the owner's birth month or the appropriate renewal period if the owner is not a natural person. This validation sticker shall be placed on the upper left corner of the license plate and shall be issued one time during the life of the license plate, or upon request when it has been damaged or destroyed. There shall also be issued with each license plate a serially numbered validation sticker showing the year of expiration, which sticker shall be placed on the upper right corner of the license plate. Such license plate and validation stickers shall be issued based on the applicant's appropriate renewal period. The registration period shall be a period of 12 months, and all expirations shall occur based on the applicant's appropriate registration period. A vehicle with an apportioned registration taxed under the provisions of s. 320.08(4) shall be issued an annual license plate which denotes its declared gross vehicle weight where applicable.

(3)(a) Registration license plates shall be of metal specially treated with a retroreflective material, as specified by the department. The registration license plate is designed to increase nighttime visibility and legibility and shall be at least 6 inches wide and not less than 12 inches in length, unless a plate with reduced dimensions is deemed necessary by the department to accommodate motorcycles, mopeds, or similar smaller vehicles. Validation stickers shall be treated with a retroreflective material, shall be of such size as specified by the department, and shall adhere to the license plate. The registration license plate shall be imprinted with a combination of bold letters and numerals or numerals, not to exceed seven digits, to identify the registration license plate number. The license plate shall also be imprinted with the word "Florida" at the top and the name of the county in which it is sold at the bottom, except that apportioned license plates shall have the word "apportioned" at the bottom in place of the county name.

Section 48. Subsection (1) of section 320.0705, Florida Statutes, is amended to read:

320.0705 Semiannual registration or renewal for certain vehicles.—

(1) The owner of a motor vehicle taxed under s. 320.08(4), (6)(b), or (13) may register his vehicle semiannually, if the amount of license tax due annually is more than \$100 and the vehicle registration fee is not required to be apportioned, upon payment of a fee of \$2.50 for each semiannual registration.

Section 49. Section 320.0706, Florida Statutes, 1984 Supplement, is amended to read:

320.0706 Display of license plates on trucks ~~truck tractors~~.—The owner of any truck of net weight more than 5,000 pounds or truck-tractor shall display the registration license plate on the front of the truck ~~truck-tractor~~ in conformance with all the requirements of s. 316.605 that do not conflict with this section.

Section 50. Section 320.0715, Florida Statutes, is created to read:

320.0715 International Registration Plan; motor carrier services.—

(1) All commercial motor vehicles domiciled in this state and engaged in interstate commerce shall be registered in accordance with the provisions of the International Registration Plan and shall display apportioned license plates.

(2)(a) An International Registration Plan motor vehicle trip permit registration may be issued for any vehicle which could be lawfully operated in the International Registration Plan jurisdiction if full registration or proportional registration were obtained. A Florida trip permit shall expire 10 days after issuance. The cost of a trip permit shall be \$30, payment of which shall exempt the vehicle from payment of Florida apportioned license plate fees during the term for which the permit is valid. Any vehicle for which a trip permit has been issued may be operated in interstate or intrastate commerce in the jurisdiction for the period allowed under such permit. No motor carrier to whom a trip permit is issued shall knowingly allow the permit to be used by any other person, organization, or vehicle.

(b) A motor carrier may, upon payment of the \$30 fee, secure from the department a Florida International Registration Plan motor vehicle trip permit which shall be valid for 10 days. Such trip permit shall show the name and address of the motor carrier to whom it is issued, the date the vehicle is placed in and removed from service, a complete identifica-

tion of the vehicle on which the permit is to be used, and the name and address of the owner or lessee of the vehicle. The permit shall then be carried on the vehicle which it identifies and shall be exhibited on demand to any authorized personnel. The motor carrier to whom a permit is issued shall be solely responsible for the proper use of the permit by its employees and lessees. Any erasure, alteration, or unauthorized use of such permit shall render it invalid and of no effect. Florida International Registration Plan motor vehicle trip permits may be transmitted to the motor carrier by electronic means and shall be complete as outlined by department personnel prior to transmittal.

(c) Special temporary permits shall be provided to owner-operators not operating as a lessor, for a fee of \$5. Such permit shall be valid for 10 days and shall only be utilized for owner-operator vehicles with a registered gross weight not in excess of the empty or unladen weight of the vehicle. Special temporary permits may be transmitted to the owner-operator by electronic means and shall be completed as outlined by department personnel prior to transmittal.

(3) If the department is unable to immediately issue the apportioned license plate under the International Registration Plan, the department is authorized to issue a 60-day temporary operational permit. Prior to the issuance of said permit, positive proof of insurance and payment of a \$3 fee shall be required.

Section 51. Subsection (4) of section 320.08, Florida Statutes, is amended to read:

320.08 License taxes.—Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles and mobile homes, as defined in s. 320.01, and mopeds, as defined in s. 316.003(2), which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

(4) TRUCKS, TRUCK-TRACTORS, FEES ACCORDING TO GROSS VEHICLE WEIGHT AND NET WEIGHT ON CERTAIN COMMERCIAL TRUCKS.—

(a) Gross vehicle weight less than 35,000 pounds: \$240 flat.

(b) Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: \$300 flat.

(c) Gross vehicle weight of 44,000 pounds or more, but less than 53,000 pounds: \$572 flat.

(d) Gross vehicle weight of 53,000 pounds or more, but less than 62,000 pounds: \$678 flat.

(e) Gross vehicle weight of 62,000 pounds or more: \$979 flat.

(f) Trucks registered under s. 320.0715 with a net weight of more than 5,000 pounds, or three axles or more regardless of weight: \$10 flat plus \$1.10 per cwt.

However, a truck-tractor used exclusively for hauling forestry products within a 150-mile radius of its home address shall, notwithstanding the declared gross vehicle weight, be eligible for a license plate for a fee of \$240 flat.

Section 52. Subsection (5) of section 320.14, Florida Statutes, is amended to read:

320.14 Fractional license tax.—

(5) Any truck-tractor which is used exclusively for hauling agricultural products and which is not required to be apportioned may register for any 3-month period or 6-month period and pay, respectively, one-quarter or one-half of the annual registration rate provided in s. 320.08. The provisions of s. 320.06(1)(d) relating to annual registration periods and dates do not apply to registrations made pursuant to this subsection.

Section 53. Section 320.15, Florida Statutes, is amended to read:

320.15 Refund of license tax.—Any resident owner of a motor vehicle or mobile home that has been destroyed or permanently removed from the state shall, upon application to the department and surrender of the license plate or mobile home sticker issued for such vehicle, be entitled to either a credit to apply to registration of any other vehicle in the name of the owner or a refund in the amount of the pro rata portion of the annual license tax, if the amount is \$3 or more, for the unexpired period

of the license. However, if the license plate surrendered is a "for-hire" license plate, the amount of credit or refund may not be more than one-half of the annual license tax amount. A credit will not be valid after the expiration date of the license plate which is current on the date of the credit, as provided in s. 320.07. *The refund provisions of this section do not apply to vehicles registered under the International Registration Plan, except in cases of over payment or duplicate registration. In these circumstances, only the portion of license tax retained by Florida may be refunded if the amount is \$10 or more.*

Section 54. Section 320.39, Florida Statutes, 1984 Supplement, is amended to read:

320.39 Reciprocal agreements for nonresident exemption.—

(1) The Department of Highway Safety and Motor Vehicles ~~and the Department of Revenue~~ may negotiate and consummate with the proper authorities of the several states of the United States or any foreign country reciprocal agreements whereby residents of such other states or foreign country operating motor vehicles properly licensed and registered in their respective states or foreign country may have such privileges and exemption in the operation of their motor vehicles in this state as residents of this state whose vehicles are properly registered in this state may have and enjoy in the operation of their motor vehicles in such other states or foreign country. However, nothing herein may be construed to relieve any motor vehicle owner or operator from complying with and abiding by all other applicable laws and rules relating to safety of operation of motor vehicles and the preservation of the highways of this state. In the making of such reciprocal agreements, such departments shall have due regard for the benefits to be achieved for and the convenience of motor vehicle owners and the citizens of this state.

(2) The Department of Highway Safety and Motor Vehicles ~~is and the Department of Revenue are~~ authorized to continue membership in the International Registration Plan, a reciprocal agreement among the states and the provinces of Canada which provides for proportional payment of license fees. ~~The two departments shall also develop and implement a consolidated reporting format for the International Registration Plan and the special fuel and motor fuel use tax.~~

(3) No such reciprocal agreement consummated by the Department of Highway Safety and Motor Vehicles ~~and the Department of Revenue~~ may become effective until approved by the Governor; and all such reciprocal agreements shall be made subject to cancellation at any time by the Legislature.

(4) The Department of Highway Safety and Motor Vehicles ~~and the Department of Revenue~~ shall give proper publicity to the terms of every such reciprocal agreement ~~entered into by them, or by any one of them.~~

Section 55. Subsection (3) of section 207.007, Florida Statutes, is amended to read:

207.007 Offenses; penalties and interest.—

(3) Any person who:

(a) Willfully refuses or neglects to make any statement, report, or return required by the provisions of this chapter;

~~(b) Willfully refuses or neglects to register with the department or to apply for, receive, and properly display an identifying device or to have a valid trip permit, emergency permit, or annual permit carried in the vehicle;~~

(b)(e) Knowingly makes, or assists any other person in making, a false statement in a return or report or in connection with an application for registration under this chapter; or

(c)(d) Violates any of the provisions of this chapter, a penalty for which is not otherwise provided,

is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. In addition, for a second or further offense, the department may revoke or suspend the registration of the violator. Each day or part thereof during which a person operates or causes to be operated a commercial motor vehicle without being the holder of an identifying device or having a valid trip permit, emergency permit, or annual permit as required by this chapter constitutes a separate offense within the meaning of this section. In addition to the penalty imposed by this section, the defendant shall be required to pay all taxes, interest, and penalties due to the state.

Section 56. Subsection (2) of section 207.023, Florida Statutes, is amended to read:

207.023 Authority to inspect vehicles, make arrests, seize property, and execute warrants.—

(2) The Department of Revenue, the Department of Highway Safety and Motor Vehicles, the Department of Agriculture and Consumer Services, the Department of Transportation, and their deputies, agents, and employees may assess the penalty imposed in s. 316.545(4) for violations of s. 207.004(4) and may make arrests without warrants for violations of the other provisions of this chapter. Any person arrested for a violation of any provision of this chapter shall be surrendered without delay to the sheriff of the county in which the arrest was made, and a formal complaint shall be made against him, in accordance with law.

Section 57. Paragraph (b) of subsection (2) and subsections (3), (4), (5), (6), (7), and (8) of section 316.545, Florida Statutes, 1984 Supplement, are amended to read:

316.545 Weight and load unlawful; special fuel and motor fuel tax enforcement; inspection; penalty; review.—

(2)

(b) The officer shall inspect the license plate or registration certificate of the *commercial vehicle as defined in s. 316.003(67) truck-tractor* to determine if its gross weight is in compliance with the declared gross vehicle weight. If its gross weight exceeds the declared weight, the penalty shall be 5 cents per pound on the difference between such weights. *In those cases where the commercial vehicle as defined in s. 316.003(67) is being operated over the highways of the state with an expired registration, no registration from this or any other jurisdiction, or the vehicle is not registered under the applicable provisions of chapter 320, the penalty herein shall apply on the basis of 5 cents per pound on that weight which exceeds 35,000 pounds. A vehicle found in violation of this section may be detained until the owner or operator produces evidence that the vehicle has been properly registered. Any costs incurred by the retention of the vehicle shall be the sole responsibility of the owner.*

(3) Any person who violates the overloading provisions of this chapter shall be conclusively presumed to have damaged the highways of this state by reason of such overloading, which damage is hereby fixed as follows:

(a) When the excess weight is 100 pounds or less than the maximum herein provided, the penalty shall be \$5;

(b) Five cents per pound for each pound of weight in excess of the maximum herein provided when the excess weight exceeds 100 pounds. However, whenever the gross weight of the vehicle or combination of vehicles does not exceed the maximum allowable gross weight, the maximum fine for the first 1,000 pounds of unlawful axle weight shall be \$10

(c) *An apportioned motor vehicle, as defined in s. 320.01(23), operating on the highways of this state without being properly licensed and registered shall be subject to the penalties as herein provided;*

(d) *Vehicles operating on the highways of the state from nonmember International Registration Plan jurisdictions which are not in compliance with the provisions of s. 316.605 shall be subject to the penalties as herein provided.*

(4)(a) *No commercial vehicle as defined in s. 316.003(67) shall be operated over the highways of this state unless it has been properly registered under the provisions of s. 207.004. Whenever any law enforcement officer identified in s. 207.023(1), upon inspecting the vehicle or combination of vehicles, determines that the vehicle is in violation of s. 207.004, a penalty in the amount of \$50 shall be assessed, and the vehicle shall be detained until payment is collected by the law enforcement officer.*

(b) *In addition to the penalty provided for in paragraph (a), the vehicle may be detained until the owner or operator of the vehicle furnishes evidence that the vehicle has been properly registered pursuant to s. 207.004. Any officer or agent of the Department of Transportation may issue an emergency or trip permit and collect the appropriate fee as provided for in s. 207.004(4). Notwithstanding the provisions of subsection (6), all permit fees collected pursuant to this paragraph shall be transferred to the Department of Revenue to be allocated pursuant to s. 207.026.*

(c) Any person aggrieved by the imposition of penalties pursuant to this subsection may apply to the review board as provided for in subsection (8) for modification, cancellation, or revocation of the penalty, and the review board is authorized to modify, cancel, revoke, or sustain such penalty.

(5)(4) Whenever any person violates the provisions of this chapter and becomes indebted to the state because of such violation in the amounts aforesaid and refuses to pay said penalty, such penalty shall become a lien upon the overloaded motor vehicle, and the same may be foreclosed by the state in a court of equity. It shall be presumed that the owner of the overloaded motor vehicle is liable for the sum. Any person, firm, or corporation claiming an interest in the seized motor vehicle may, at any time after the lien of the state attaches to the motor vehicle, obtain possession of the seized vehicle by filing a good and sufficient forthcoming bond with the officer having possession of the vehicle, payable to the Governor of the state in twice the amount of the state's lien, with a corporate surety duly authorized to transact business in this state as surety, conditioned to have the motor vehicle or combination of vehicles forthcoming to abide the result of any suit for the foreclosure of such lien. It shall be presumed that the owner of the overloaded motor vehicle is liable for the penalty imposed under this section. Upon the posting of such bond with the officer making the seizure, the vehicle shall be released and the bond shall be forwarded to the Department of Transportation for safekeeping. The lien of the state against the motor vehicle aforesaid shall be foreclosed in equity, and the ordinary rules of court relative to proceedings in equity shall control. If it appears that the seized vehicle has been released to the defendant upon his forthcoming bond, the state shall take judgment of foreclosure against the property itself, and judgment against the defendant and the sureties on the bond for the amount of the lien, including cost of proceedings. After the rendition of the decree, the state may, at its option, proceed to sue out execution against the defendant and his sureties for the amount recovered as aforesaid or direct the sale of the vehicle under foreclosure.

(6)(5) Any officer or agent collecting the penalties penalty herein imposed shall give to the owner or driver of the overloaded vehicle an official receipt for all penalties collected. Such officers or agents of the state departments shall cooperate with the owners or drivers of motor vehicles so as not to delay unduly the vehicles. All penalties imposed and collected under this section by any state agency having jurisdiction shall be paid to the Treasurer, who shall credit the total amount thereof to the State Transportation Trust Fund, which shall be used to repair and maintain the roads of this state and to enforce this section chapter relating to weights of vehicles.

(7)(6) There is created a board of review, consisting of the secretary of the Department of Transportation, the Director of the Department of Highway Safety and Motor Vehicles, and the Director of the Division of the Florida Highway Patrol, or their authorized representatives, which may review any penalty imposed upon any vehicle or person under the provisions of this chapter relating to weights imposed on the highways by the axles and wheels of motor vehicles and special fuel and motor fuel tax compliance.

(8)(7) Any person aggrieved by the imposition of a civil penalty pursuant to this section may apply to the review board for a modification, cancellation, or revocation of the penalty; and the review board is authorized to modify, cancel, revoke, or sustain such penalty.

(9)(8)(a) Any agent of the Department of Transportation employed for the purpose of being a weight inspector, which agent meets the qualifications established by law for law enforcement officers, shall have the same arrest powers as are granted any law enforcement officer for the purpose of enforcing the provisions of weight, load, and safety and commercial motor vehicle registration and fuel tax compliance laws.

(b) Any weight inspection officer of the Department of Transportation is authorized to enforce any rules relating to safety adopted by the Division of the Florida Highway Patrol.

Section 58. Section 316.605, Florida Statutes, 1984 Supplement, is amended to read:

316.605 Licensing of vehicles.—

(1) Every vehicle, at all times while driven, stopped, or parked upon any highways, roads, or streets of this state, shall be licensed in the name of the owner thereof in accordance with the laws of this state unless such vehicle is not required by the laws of this state to be licensed in this state

and shall, except as provided in s. 320.0706 for front-end registration license plates on trucks of net weight of more than 5,000 pounds or truck-tractors, display the license plate or both of the license plates assigned to it by the state, one on the rear and, if two, the other on the front of the vehicle, each to be securely fastened to the vehicle outside the main body of the vehicle, in such manner as to prevent the plates from swinging, with all letters, numerals, printing, writing, and other identification marks upon the plates clear and distinct and free from defacement, mutilation, grease, and other obscuring matter, so that they will be plainly visible and legible at all times 100 feet from the rear or front. Nothing shall be placed upon the face of a Florida plate except as permitted by law or by rule or regulation of a governmental agency. No license plates other than those furnished by the state shall be used. However, if the vehicle is not required to be licensed in this state, the license plates on such vehicle issued by another state, or by a territory, possession, or district of the United States, or by a foreign country, substantially complying with the provisions hereof, shall be considered as complying with this chapter.

(2) Any commercial motor vehicle, as defined in s. 316.003(67), operating over the highways of this state with an expired registration, no registration from this or any other jurisdiction, or no registration under the applicable provisions of chapter 320 shall be in violation of s. 320.07(3) and shall subject the owner or operator of such vehicle to the penalty provided in s. 318.18. In addition, a commercial motor vehicle found in violation of this section may be detained by any law enforcement officer until the owner or operator produces evidence that the vehicle has been properly registered and that any applicable delinquent penalties have been paid.

Section 59. Paragraph (a) of subsection (2) and paragraph (a) of subsection (4) of section 318.14, Florida Statutes, 1984 Supplement, are amended to read:

318.14 Noncriminal traffic infractions; exception; procedures.—

(2) Any person cited for an infraction under this section may:

(a) Post a bond, which shall be equal in amount to the applicable civil penalty established in s. 318.18; ~~except that in the case of a violation of s. 320.07(3), the amount of such bond shall be in an amount equal to the applicable civil penalty together with the amount of the registration fee for the vehicle as set forth in s. 320.08; or~~

The officer may indicate on the traffic citation the time and location of the scheduled hearing and shall indicate the applicable civil penalty established in s. 318.18.

(4) Any person charged with a noncriminal infraction under this section may:

(a) Pay the civil penalty, either by mail or in person, within 10 days of the date of receiving the citation and, in the case of a violation of s. 320.07(3), submit proof of reregistration together with proof of payment of any applicable delinquent fee along with such payment; or,

If the person cited follows either of the above procedures, he shall be deemed to have admitted the infraction and to have waived his right to a hearing on the issue of commission of the infraction. Such admission shall not be used as evidence in any other proceedings.

Section 60. Subsections (4) and (5) are added to section 320.07, Florida Statutes, to read:

320.07 Expiration of registration; annual renewal required.—

(4) A delinquent fee, based on the following schedule of license taxes shall be imposed on any applicant who fails to renew a registration prior to the end of the month in which renewal registration is due. The delinquent fee shall be applied beginning on the eleventh calendar day of the month succeeding the renewal period. The delinquent fee shall not apply to those vehicles which have not been required to be registered during the preceding registration period or as provided in s. 320.18(2). The delinquent fee shall be imposed as follows:

(a) License tax of \$5 but not more than \$25: \$5 flat.

(b) License tax over \$25 but not more than \$50: \$10 flat.

(c) License tax over \$50 but not more than \$100: \$15 flat.

(d) License tax over \$100 but not more than \$400: \$50 flat.

(e) License tax over \$400 but not more than \$600: \$100 flat.

(f) License tax over \$600 and up: \$250 flat.

(5) Delinquent fees imposed under this section shall not be apportionable under the International Registration Plan.

Section 61. Section 324.042, Florida Statutes, is amended to read:

324.042 Administration.—*Except as otherwise provided in s. 324.26 the department shall administer and enforce the provisions of this chapter, and the department may make such rules and regulations as may be necessary for its administration.*

Section 62. Section 324.26, Florida Statutes, is amended to read:

324.26 Liability insurance required; amount governed by federal regulations.—

(1) Every commercial motor vehicle as defined in s. 207.002(2) truck tractor having a gross weight of 44,000 pounds or more and operated upon the roads or highways of this state shall be insured with liability insurance, as defined in s. 624.605, in an amount equivalent to the in compliance with minimum levels of financial responsibility as set forth in regulations of the United States Department of Transportation, 49 C.F.R. pt. 387.

(2) Upon registration of each commercial motor vehicle pursuant to s. 207.004(1), the owner shall provide proof of compliance with the requirements of subsection (1). Such proof of compliance shall be accomplished by:

(a) Furnishing the Department of Revenue satisfactory evidence of holding a motor vehicle liability insurance policy issued by any insurance company authorized or eligible to do business in this state; or

(b) Depositing a surety bond with the Department of Revenue issued by a surety company authorized or eligible to do business in this state, in such form as may be approved by the Department of Revenue and conditioned for payment of the amount in compliance with subsection (1); or

(c) A combination of said insurance policy and surety bond conditioned for payment of the amount in compliance with subsection (1); or

(d) Furnishing the Department of Revenue satisfactory evidence of compliance with the financial responsibility requirements as set forth in regulations of the United States Department of Transportation, 49 C.F.R. pt. 387.

(3) The Department of Revenue shall suspend the registration, issued pursuant to the provisions of s. 207.004(1), of a motor carrier who operates a commercial motor vehicle or permits it to be operated in this state during the registration period without having in full force and effect liability insurance or a surety bond complying with the provisions of this section. The liability insurance policy or surety bond shall not be cancellable on less than 30 days written notice by the insurer to the Department of Revenue, said 30 days notice to commence from the date notice is received by the Department of Revenue.

(4) Any bond deposited with the Department of Revenue shall not be released unless one year has elapsed from the date the carrier ceased operating in Florida and during that time the department has not been duly notified of any court action brought for damages or, the carrier has otherwise complied with this section or, upon receipt of an order from a court ordering that such deposit be paid to satisfy a recorded judgment, in whole or in part, resulting from an accident. If the department does not have sufficient funds on deposit to satisfy such judgment it shall forthwith call upon the judgment debtor for the balance, subject to the limits required in subsection (1). Upon failure of the judgment debtor to make the necessary deposit or to satisfy the judgment in full, the department shall revoke all registrations of such judgment debtor within 10 days subsequent to notification to the judgment debtor by the department.

(5) The Department of Highway Safety and Motor Vehicles, the Department of Revenue, and the Department of Transportation may make such rules as may be necessary for the administration of this section.

Section 63. Paragraph (b) of subsection (1) of section 316.302, Florida Statutes, is amended to read:

316.302 Transportation of hazardous materials.—

(1)

(b) Any agent of the Department of Transportation described in s. 316.545(9)(8)(a) or any member of the Florida Highway Patrol may enforce the provisions of this subsection.

Section 64. Subsection (3) of section 212.62, Florida Statutes, is amended to read:

212.62 Tax imposed on sale of motor fuel and special fuel; tax upon ultimate consumer; determination by department; notification.—

(3) Before July June 1 of each year, the department shall determine the appropriate sales tax applicable to the retail price per gallon of motor fuel and of special fuel as follows:

(a) The department shall determine the appropriate total motor fuel and special fuel retail price, including federal, state, and local excise taxes on such fuel, for the forthcoming 12-month period beginning July June 1, by adjusting the initially established price by the percentage change in the average monthly gasoline price component of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending March 31, compared to the average for the 12-month period ending March 31, 1984. However, the adjustment provided herein shall first be made for the forthcoming 12-month period beginning July June 1, 1985.

(b) The tax per gallon shall be computed as 5 percent of the total retail price, rounded to the nearest tenth of a cent. However, it shall not be lower than 5.7 cents per gallon.

(c) The initially established price is \$1.148 per gallon.

Section 65. If the tax per gallon calculated pursuant to s. 212.62(3), Florida Statutes, for the 12-month period beginning July June 1, 1985, is lower than the tax per gallon for the previous year, the tax per gallon shall be increased to the tax per gallon for the previous year effective on the 30th day after the effective date of this act.

Section 66. Subsection (5) of section 338.01, Florida Statutes, 1984 Supplement, is amended to read:

338.01 Authority to establish and regulate limited access facilities.—

(5) No automotive service station or other commercial establishment for serving motor vehicle users, except as authorized by a transportation or expressway authority, or by law for a turnpike project, shall be located within the right-of-way of, or on publicly owned or leased land acquired or used for, a controlled limited access facility. The provisions of this subsection shall not be deemed to exempt transportation and expressway authorities from local zoning and planning laws and ordinances.

Section 67. Section 338.165, Florida Statutes, is created to read:

338.165 Continuation of tolls.—

(1) Any transportation or expressway authority or, in the absence of an authority, a county or counties may continue to collect the toll on a revenue-producing project after the discharge of any bond indebtedness related to such project and may increase such toll. All tolls so collected shall first be used to pay the annual cost of the operation, maintenance and improvement of the toll project.

(2) If the revenue-producing project is on the state highway system, any remaining toll revenue shall be used for the construction, maintenance or improvement of any road on the state highway system within the county or counties in which the revenue-producing project is located.

(3) If the revenue-producing project is on the county road system, any remaining toll revenue shall be used for the construction, maintenance or improvement of any other state or county road within the county or counties in which the revenue-producing project is located.

(4) Selection of projects on the state highway system for construction, maintenance or improvement with toll revenues shall be, with the concurrence of the department, consistent with the Florida Transportation Plan.

(5) Notwithstanding provisions of subsection (1) in order to facilitate expeditious completion of the Interstate System, the department is authorized to continue to collect the toll on a revenue-producing project currently designated as part of the Interstate System.

Section 68. Subsection (2) of section 320.20, Florida Statutes, is amended to read:

320.20 Disposition of license tax moneys.—The revenue derived from the registration of motor vehicles, including any delinquent fees and excluding those revenues collected and distributed under the provisions of s. 320.081, shall be distributed monthly, as collected, to the following funds:

(2) Twenty-five million dollars per year of such revenues shall be deposited in the *State Transportation Trust Fund*, with priority use assigned to completion of the interstate highway system. However, any excess funds may be utilized for general transportation purposes, consistent with the Department of Transportation's legislatively approved objectives. Prior to such utilization, the department's comptroller shall certify that adequate funds are available to assure expeditious completion of the interstate highway system and to award all such contracts by 1990. ~~Advanced Construction Interstate Revolving Trust Fund to be expended solely for the completion of the interstate highway system pursuant to an agreement with the Federal Government providing for repayment of such funds on the appropriate matching basis, unless otherwise provided in the General Appropriations Act.~~

Section 69. The Advanced Construction Interstate Revolving Trust Fund is hereby abolished. All assets and liabilities are transferred to the State Transportation Trust Fund.

Section 70. Subsection (4) is added to section 339.08, Florida Statutes, 1984 Supplement, to read:

339.08 Use of moneys in State Transportation Trust Fund.—

(4) Funds remaining in the Advanced Construction Interstate Revolving Trust Fund as of July 1, 1985, including investments and interest earnings, shall be transferred to the State Transportation Trust Fund with priority use assigned to completion of the interstate highway system. However, any excess funds may be used for general transportation purposes, consistent with the department's legislatively approved objectives. Prior to such utilization, the department's comptroller shall certify that adequate funds are available to assure expeditious completion of the interstate highway system and to award all such contracts by 1990.

Section 71. Subsection (3) of section 335.035, Florida Statutes, as amended by chapter 84-309, Laws of Florida, is hereby repealed.

Section 72. Subsection (3) of section 339.081, Florida Statutes, as amended by chapter 84-309, Laws of Florida, is hereby repealed.

Section 73. Subsection (6) of section 338.221, Florida Statutes, 1984 Supplement, is amended and subsection (7) is added to said section, to read:

338.221 Definitions of terms used in ss. 338.22-338.244.—As used in ss. 338.22-338.244, the following words and terms have the following meanings, unless the context indicates another or different meaning or intent:

(6) "Turnpike project" means ~~those any~~ limited access highways and associated feeder roads and other structures, appurtenances or rights previously highway, including any feeder road or other structure, appurtenance, or right acquired or constructed pursuant to the Florida Turnpike Law and such other limited access highways and associated feeder roads and other structures, appurtenances, or rights, as may be hereafter approved by the Legislature ~~or to be acquired or constructed under the provisions of the Florida Turnpike Law.~~

(7) "Turnpike improvement" means any betterment to an existing turnpike project necessary for the safe and efficient operation of such project, including, but not limited to, feeder roads, interchanges, widenings, toll plazas, machinery, and equipment, and including such other improvements to the public roads of the state.

Section 74. Subsection (1) of section 338.223, Florida Statutes, 1984 Supplement, is amended to read:

338.223 Proposed turnpike projects; studies.—

(1) The department may authorize engineering studies, traffic studies, and other expert studies of the location, costs, feasibility, and practicality of turnpike projects throughout the state. If it is found economically feasible, the department, with the approval of the Legislature,

shall construct, maintain, and operate such turnpike projects; provided, however, that for budgets submitted after fiscal year 1985-86 each such project and turnpike improvement shall be included in the department's legislative budget request. Turnpike improvements for 1985-86 shall be approved by the Executive Office of the Governor in consultation with the Legislature pursuant to chapter 216, F.S. Any proposed turnpike project to be located wholly within one county is subject to the approval of the commissioners of such county. Any proposed turnpike project or turnpike improvement shall be developed in accordance with the Florida Transportation Plan and the Department's Five Year Transportation Plan pursuant to s. 339.135 including coordination with all affected cities, counties and Metropolitan Planning Organizations.

Section 75. Subsection (3) is added to section 338.227, Florida Statutes, 1984 Supplement, to read:

338.227 Turnpike revenue bonds.—

(3)(a) Pursuant to the provisions of s. 11(e), Art. VII of the State Constitution and ss. 215.57-215.83, the State Bond Act, the Division of Bond Finance of the Department of General Services is authorized to refinance any outstanding bonded indebtedness of the Florida Development Commission and the Division of Bond Finance previously issued for the Florida Turnpike.

(b) The Division of Bond Finance is also authorized to issue revenue bonds to finance the cost of the acquisition and construction of a turnpike project or a turnpike improvement as authorized by the department pursuant to the provisions of this chapter. Proceeds of such revenue bonds shall be expended to finance the cost of the acquisition and construction of a turnpike project or a turnpike improvement in each district of the department based on a combination of factors including but not limited to the district's vehicle miles traveled, toll collections, and miles on the turnpike system with the intent of applying the proceeds against transportation needs. The department shall adopt rules to govern the distribution of such proceeds.

Section 76. Subsection (1) of section 338.232, Florida Statutes, 1984 Supplement, is amended to read:

338.232 Continuation of tolls upon provision for payment of bondholders and assumption of maintenance by department; combining of turnpike projects.—

(1) The department shall begin the process for the expeditious defeasance of the outstanding bonded indebtedness of the Florida Turnpike.

(2) When all revenue bonds issued under the provisions of ss. 338.22-338.244 in connection with any turnpike project or turnpike improvement and the interest on the bonds have been paid or a sufficient amount for the payment of all such bonds and the interest on the bonds to the maturity of the bonds has been set aside in trust for the benefit of the bondholders, the department may assume the maintenance of such turnpike project as part of the State Highway System; provided that any such turnpike project shall remain subject to sufficient tolls to pay the cost of the maintenance, repair, improvement and operation of the project.

Section 77. Paragraphs (b) and (d) of subsection (5) of section 120.53, Florida Statutes, 1984 Supplement, are amended and paragraphs (e) and (f) are added to said subsection to read:

120.53 Adoption of rules of procedure and public inspection.—

(5) An agency which enters into a contract pursuant to the provisions of ss. 282.301-282.313, chapter 255, chapter 287, or chapters 334-349 shall adopt rules specifying procedures for the resolution of protests arising from the contract bidding process. Such rules shall at least provide that:

(b) Any person who is affected adversely by the agency decision or intended decision shall file with the agency a notice of protest in writing within 72 hours after the posting of the bid tabulation or after receipt of the notice of the agency decision or intended decision and shall file a formal written protest within 10 days after the date he filed the notice of protest. Failure to file a notice of protest or failure to file a formal written protest shall constitute a waiver of proceedings under chapter 120. The formal written protest shall state with particularity the facts and law upon which the protest is based.

(d) The agency, on its own initiative or upon the request of a protestor, shall provide an opportunity to resolve the protest by mutual agreement between the parties within 7 14 days, *excluding Saturday, Sunday, and legal holidays*, of receipt of a formal written protest.

1. If the subject of a protest is not resolved by mutual agreement within 7 14 days, *excluding Saturday, Sunday, and legal holidays*, of receipt of the formal written protest and if there is no disputed issue of material fact, an informal proceeding shall be conducted pursuant to s. 120.57(2) and applicable agency rules before a person whose qualifications have been prescribed by rules of the agency.

2. If the subject of a protest is not resolved by mutual agreement within 7 14 days, *excluding Saturday, Sunday, and legal holidays*, of receipt of the formal written protest and if there is a disputed issue of material fact, the agency shall refer the protest to the division for proceedings under s. 120.57(1).

(e) Upon receipt of a formal written protest referred pursuant to this subsection, the division director shall expedite the hearing and assign a hearing officer who shall conduct a hearing within 15 days of the receipt of the formal written protest by the division. The provisions of this paragraph may be waived upon stipulation by all parties.

(f) The Administration Commission shall promulgate model rules of procedure pursuant to the provisions of s. 120.54(10) for the filing of notice of protests and formal written protests.

Section 78. There is hereby appropriated from the General Revenue Fund to the Division of Administrative Hearings of the Department of Administration an amount sufficient to carry out the purposes of Section 77 of this act.

Section 79. Gray Market Study Committee; membership.—

(1) There is hereby created a study committee designated as the Gray Market Study Committee, composed of 12 members as follows: four members of the Senate appointed by the President of the Senate, four members of the House of Representatives appointed by the Speaker of the House, and four members appointed by the Governor of which one member shall be a representative of the franchised automobile dealers, one member shall be a representative of the nonfranchised automobile dealers, one member shall be a representative of the Department of Highway Safety and Motor Vehicles and one member shall be a representative of a financial institution.

(2) The committee members shall be appointed as soon as practicable after July 1, 1985, and shall meet to organize and elect a chairman and vice chairman at a time, date, and location determined by the presiding officers of the Legislature.

(3) The committee shall study the issue of titles and registration of motor vehicles which are modified to meet the requirements of the Federal Clean Air Act and the Motor Vehicle Safety Acts, and shall submit a report of its findings to the Legislature by March 1, 1986. Staff for the committee shall be furnished by the Department of Highway Safety and Motor Vehicles.

(4) This section shall stand repealed July 1, 1986.

Section 80. Effective July 1, 1985, or upon becoming a law, whichever last occurs, subsection (7) of section 316.515, Florida Statutes, 1984 Supplement, is amended and subsection (13) is added to said section to read:

316.515 Maximum width, height, length.—

(7) FIRE AND EMERGENCY VEHICLES, UTILITY VEHICLES, AND OTHER VEHICLES TRANSPORTING NONDIVISIBLE LOADS.—The length limitations imposed by this section do not apply to:

(a) Vehicles of a fire department and emergency vehicles owned or operated by governmental entities.

(b) Utility vehicles owned or operated by governmental entities or public utility corporations or operated under contract with such entities or corporations, when operating in the daytime, when transporting poles or other objects of a structural nature that cannot be readily dismembered, and when the vehicle and load do not exceed 75 feet; but, in respect to such movement, proper flags shall be located at the extreme ends of the load. Utility vehicles when operated at night for emergency purposes shall obtain a blanket permit from the Department of Transportation.

(c) Vehicles transporting objects of a structural nature that cannot be readily dismembered, when operating in the daytime on weekdays other than holidays and when the vehicle and load do not exceed 75 feet; but, in respect to such movement, proper flags shall be located at the extreme ends of the load. ~~fire apparatus or to vehicles operated in the daytime when transporting poles, pipes, machinery, or other objects of a structural nature which cannot readily be dismembered or to such vehicles transporting such objects operated at night by a public utility when required for emergency repair of public service facilities or properties, when operated under special permit as hereinafter provided for; but, in respect to such night transportation, every such vehicle and the load thereon must be equipped with a sufficient number of clearance lamps on both sides and marker lamps upon the extreme ends of any projecting load to clearly mark the dimensions of the load.~~

(13) MAINTENANCE EQUIPMENT.—The vehicular dimensional limitations imposed by this section do not apply to equipment owned or operated by the Department of Transportation when performing maintenance operations on public roads during daylight hours. However, such equipment shall be operated in accordance with all safety requirements prescribed by law and Department of Transportation rules

Section 81. Paragraph (e) is added to subsection (2) of section 339.03, Florida Statutes, 1984 Supplement, to read:

339.03 Use of moneys in State Transportation Trust Fund.—

(2) Such rules shall provide that the use of such moneys be restricted to the following purposes:

(e) Notwithstanding any other provision of law, to match any federal-aid highway funds allocated for any other transportation purpose.

Section 82. Part VI of chapter 163, Florida Statutes, consisting of ss. 163.801, 163.802, 163.803, 163.804, 163.805, 163.806, 163.807, 163.8075, 163.808, 163.809, 163.81, 163.811, 163.812, 163.813, 163.814, 163.815, 163.816, 163.817, 163.818, and 163.819, is created to read:

163.801 Short title.—This act shall be known and may be cited as the Metropolitan Transportation Authority Act.

163.802 Intent and purposes.—It is the finding of the Legislature that the powers conferred by this part are for public uses and purposes for which public funds may be expended, and the necessity in the public interest for the provisions of this part is hereby declared as a matter of legislative determination.

163.803 Definitions.—As used in this act:

(1) "Regional ground transportation system" means the following in the regional ground transportation area established under this part:

(a) Bus systems;

(b) The state highway system as defined in s. 334.03;

(c) That portion of the county road system made up of all urban minor arterials not in the state highway system.

(d) Those roads subject to an agreement between the authority and another agent or unit of government as provided in s. 163.806.

(2) "Authority" means a metropolitan transportation authority created pursuant to this part.

(3) "Member" means a member of the authority pursuant to s. 163.804.

(4) "Regional ground transportation area" means that area the boundaries of which are identical to the boundaries of the political subdivisions or other legal entities which constitute the authority.

(5) "Metropolitan planning organization" means an entity defined in s. 339.175 which is eligible for attributed Urban System funds in accordance with Title 23, United States Code and which is composed entirely of counties which have adopted a 4 cent gas tax pursuant to s. 336.025. For purposes of this part, the term includes all of a county any portion of which is within such entity.

(6) "Regional ground transportation plan" means the plan adopted pursuant to s. 163.805.

(7) "Department" means the Department of Transportation.

163.804 Creation of metropolitan transportation authorities; membership; appointments; executive director.—

(1) In each metropolitan planning organization, there is hereby created a local governmental body as a public body corporate and politic to be known as the ". . . Metropolitan Transportation Authority." Each such authority is constituted as a public instrumentality for the purposes of implementing a regional ground transportation plan, and the exercise by an authority of the powers conferred in this part shall be deemed and held to be the performance of an essential public purpose and function. No authority shall transact any business or exercise any power hereunder until and unless the governing boards of two or more contiguous counties in such a metropolitan planning organization, of which one of such counties is the most populous county in the metropolitan planning organization, by proper resolution shall declare that there is a need for an authority to function in such metropolitan planning organization or unless by law, enacted simultaneous with or subsequent to this act, there is declared to be a need for such an authority to function. If a metropolitan planning organization is composed of only one county, the authority shall not transact any business or exercise any power hereunder until and unless the governing board of such county by proper resolution declares that there is a need for an authority to function in such metropolitan planning organization or unless by law, enacted simultaneous with or subsequent to this act, there is declared to be a need for such an authority to function.

(2) Upon the adoption of the resolution or resolutions declaring a need for an authority, a copy of such resolution or resolutions shall be filed with the Secretary of State and copies of said resolution or resolutions shall be sent by certified mail to the chairman of the governing board of each county in the affected metropolitan planning organization, to the chief elected official of the most populous municipality in the most populous county in the metropolitan planning organization and to the Governor. Upon the enactment of a law declaring a need for an authority, a copy of said law shall be sent by certified mail by the Secretary of State to the chairman of the governing board of each county in the affected metropolitan planning organization, to the chief elected official of the most populous municipality in the most populous county in the metropolitan planning organization and to the Governor.

(3) Upon receipt of a copy of the resolutions or the law pursuant to subsection (2), the members of the authority shall be appointed as follows:

(a) Four members who are residents of the most populous county in the metropolitan planning organization; one of whom shall be the chairman of the governing board of such county or his designee who shall be a member of the governing board, one of whom shall be the chief elected official of the most populous municipality in such county, and two of whom shall be appointed by the Governor from among three persons recommended for each position by the governing board of the county.

(b) Three members who are residents of the second most populous county in the metropolitan planning organization; one of whom shall be the chairman of the governing board of said county or his designee who shall be a member of the governing board, and two of whom shall be appointed by the Governor from among three persons recommended for each position by the governing board of the county.

(c) Two members who are residents of each additional county in the metropolitan planning organization; one of whom shall be the chairman of the governing board of such county or his designee who shall be a member of the governing board, and one of whom shall be appointed by the Governor from among three persons recommended by the governing board of the county.

(4) If there is only one county in the metropolitan planning organization and upon receipt of the copy of the resolution or law pursuant to subsection (2), there shall be five members of the authority of which one shall be the chairman of the governing board of the county, or his designee, who is a member of the county governing board; one of whom shall be the chief elected official of the most populous municipality in said county, or his designee, who is a member of the municipality governing board; and three of whom shall be appointed by the Governor from among three persons recommended for each position by the governing board of said county. As an alternative to the appointment of the members of the authority pursuant to this subsection, the governing board of the county may, at the time of the adoption of the resolution pursuant to 163.804(1), declare itself in such resolution to be the authority in which case all of the rights, powers, duties, privileges and immunities vested by

this part in an authority shall be vested in the members of said governing board and the chief elected official of the most populous municipality in said county, or his designee, who is a member of the municipality governing board, as the authority.

(5) In making the initial appointments pursuant to subsection (3), the Governor shall appoint one member who shall serve for 1 year, one member who shall serve for 2 years, one member who shall serve for 3 years and the remaining members who shall serve for 4 years. In making the initial appointments pursuant to subsection (4), the Governor shall appoint one member who shall serve for 2 years, one member who shall serve for 3 years and one member who shall serve for 4 years. The governing board of the county shall recommend three nominees for each vacancy on the authority from such county that is to be appointed by the Governor. The governing board of the county shall submit the recommendations to the Governor within 30 days of the receipt of a copy of the resolution, resolutions or law pursuant to subsection (2) by the chairman of the governing board of the county, within 30 days after a vacancy occurs for any reason other than the expiration of a term, or 60 days prior to the date a term on the authority from such county is to begin. The Governor shall fill a vacancy occurring on the authority by appointment of one of the persons recommended by the governing board of the county in which the member must reside within 30 days after the receipt of said recommendations. If the governing board of a county fails to recommend three nominees within the time period specified herein, the Governor shall appoint a person to fill the vacancy on the authority from said county notwithstanding the failure of the governing board to recommend nominees to the Governor. If the Governor has not made the appointment to fill a vacancy occurring on the authority from a county within the time period specified herein, the governing body of said county shall appoint within 30 days thereafter one person from the names previously recommended to the Governor to fill the vacancy from said county. None of the persons recommended by the governing board of a county to the Governor shall be elected officials or members of an expressway authority created in chapter 348 or the transit authority created in chapter 349. All members of the authority appointed by the Governor shall be subject to confirmation by the Senate.

(6) The authority shall annually elect one of the members of the authority who was appointed by the Governor as chairman and one of such members as vice chairman and may also appoint a secretary who shall serve at the pleasure of the authority and receive such compensation as shall be fixed by the authority. In the event there are to be no appointments by the Governor, the authority shall annually elect one of its members as chairman and one member as vice chairman.

(7) The secretary shall keep a record of the proceedings of the authority and shall be custodian of all books and records of the authority and of its official seal.

(8) A majority of the authority shall constitute a quorum and the affirmative vote of a majority of the members shall be necessary for any action taken by the authority. No vacancy in the membership of the authority shall impair the right of a quorum to exercise all the rights and perform all of the duties of the authority. A vacancy shall be filled for the unexpired portion of a term in the same manner as the vacant position was initially filled. The members of the authority from any county failing to ratify the regional ground transportation plan, pursuant to s. 163.805(7) shall cease to be members of the authority on the failure of such county to ratify the plan and the total membership of the authority shall be reduced accordingly, except that, if only the most populous county in the metropolitan planning organization approves that regional ground transportation plan pursuant to s. 163.805(1), the membership of the authority shall be increased by one additional member appointed by the Governor from among three persons recommended by the governing board of said county.

(9) The members of the authority shall serve without compensation but shall be entitled to receive allowances for travel and per diem expenses pursuant to s. 112.061.

(10) The secretary of the department, or his designee, shall be a non-voting, ex-officio member of the authority.

(11) A member of the authority may be removed from office for the reasons and in the manner provided for municipal officials pursuant to s. 112.51. Any vacancy so created shall be filled as provided herein.

(12) The authority may employ an executive director, who shall be a person of recognized ability and experience, to serve at the pleasure of

the authority. The executive director may employ such employees as may be necessary for the proper administration of the duties and functions of the authority and may determine the qualifications of such persons; however, the authority shall approve such positions and fix compensation for such employees. The authority may contract for the services of attorneys, engineers, consultants, and agents for any purpose of the authority, including engineering, architectural design, management, feasibility, transportation planning, and other studies concerning the design of facilities and the acquisition, construction, extension, operation, maintenance, regulation, consolidation, and financing of regional ground transportation systems by the authority.

(13) The authority members shall be subject to the Code of Ethics for Public Officers and Employees as set forth in part III, chapter 112 and also subject to the requirements of the Public Records Law and Open Meetings Law in chapters 119 and 286, respectively.

(14) For purpose of providing initial funding for the authority to develop a regional ground transportation plan, the counties within the metropolitan planning organization shall on October 1, after the enactment of the resolutions or law required in subsection (1), transfer \$100,000 to the authority. The portion of such amount to be transferred by each county shall be an amount which equals the same proportion of \$100,000 as the population of the county bears to the total population of the metropolitan planning organization. The populations of each county shall be determined from the most recent "Florida Estimates of Population" as published by the Bureau of Economic and Business Research of the University of Florida. Within one year of the ratification of the regional ground transportation plan pursuant to s. 163.805, the authority shall repay the amount transferred to the authority by each county within the metropolitan planning organization.

163.805 Regional ground transportation plans.—

(1) Within 1 month of the appointment of the members of the authority by the Governor, the authority shall meet and begin preparing a regional ground transportation plan. Not later than 6 months after the appointment of members of the authority by the Governor, the authority shall submit a proposed regional ground transportation plan to the governing board of each county and municipality in the metropolitan planning organization and to the metropolitan planning organization for review and recommendations. Not later than 8 months after the appointment of the members of the authority by the Governor, the authority shall adopt a regional ground transportation plan and submit said plan to the governing board of each county in the metropolitan planning organization. Before adopting the regional ground transportation plan, the authority shall give consideration to any recommendations by the governing board of the counties and municipalities in the metropolitan planning organization and by the metropolitan planning organization and, where practicable, shall incorporate such recommendations into the plan. The regional ground transportation plan shall be adopted by an affirmative vote of a majority of the authority plus one additional member.

(2) The plan shall set forth the anticipated amount and the source of the revenues to be derived by the authority for the 5 years following ratification of the plan by the voters of the regional ground transportation area; and a list, in the order of priority, of the proposed uses of revenue by the authority by specific project or special use as the same are authorized in s. 163.807. The plan shall include the approximate cost or expense allocation for each specific project or special use and a map of the approximate location of each specific project or use, if appropriate. After ratification of the plan by the voters of the metropolitan planning organization, the plan shall not be amended prior to a public hearing and an affirmative vote of a majority of the authority plus one additional member.

(3) In developing a regional ground transportation plan, the authority shall develop and publish estimates of the revenues to be collected in each county that is a member of the authority. Said plan shall also detail the amounts to be expended in each such county. Unless approved by a two-thirds majority vote of the authority no less than 80 percent of the amount collected in each county shall be expended for projects or uses in such county.

(4) As a part of the plan, the authority shall include a statement conforming to the requirements of s. 101.161, detailing the specific projects and uses that are to be financed by the revenues of the authority as provided in this act and the sources of such revenues to the authority.

(5) The authority shall designate a Tuesday, not less than 45 days nor more than 60 days after the adoption of the plan as specified in subsection (1), on which a referendum shall be held to determine if the plan is to be implemented. The governing body of each county in the metropolitan planning organization shall cause the statement required to appear on the ballot in subsection (7) to be advertised pursuant to s. 100.342 as it is to appear on the ballot.

(6) The plan shall be consistent with the State Comprehensive Plan and all regional policy plans that apply to the member counties.

(7) The ballot for such referendum shall consist of the following:

(a) The statement required to be included in the plan pursuant to subsection (4).

(b) Immediately following said statement, the words: "These projects are to be paid for with the revenues from up to an additional 4 cents per gallon fuel tax and/or up to 1 mill of additional ad valorem taxes."

shall be included as a separate paragraph in type identical to that used to print the statement required in subsection (4) on the ballot.

(c) Immediately following the language required by paragraphs (a) and (b), the following question shall be placed on the ballot:

"Do you favor the ratification of the regional ground transportation plan and approve the levy of the fuel and/or ad valorem taxes to finance implementation of the plan?"

. . . Yes—For the regional transportation plan.

. . . No—Against the regional transportation plan."

(8) If the regional ground transportation plan is approved by a majority of those qualified electors of each county in the metropolitan planning organization voting in the referendum set by the authority in subsection (5), the plan shall be deemed to have been ratified and shall be implemented by the authority and the taxes permitted to be used by the authority pursuant to ss. 163.8075 and 336.026 shall be imposed. If the regional ground transportation plan is approved by a majority of those qualified electors voting in the referendum set by the authority in subsection (5) in two or more contiguous counties in the metropolitan planning organization, two of which counties are the two most populous counties in the metropolitan planning organization, the portion of the plan relating to said counties shall be deemed to have been ratified and shall be implemented by the authority and the taxes permitted to be used by the authority pursuant to ss. 163.8075 and 336.026 shall be imposed. If the regional ground transportation is approved by a majority of those qualified electors voting in the referendum set by the authority in subsection (5) in the most populous county in the metropolitan planning organization, the portion of the plan relating to said county shall be deemed to have been ratified and shall be implemented by the authority and the taxes permitted to be used by the authority pursuant to ss. 163.8075 and 336.026 shall be imposed.

(9) The regional ground transportation plan shall not be deemed to have been ratified in:

(a) Any county in which a majority of the qualified electors in such county voting in the referendum set by the authority in subsection (5) have not approved the plan; or

(b) In the entire metropolitan planning organization if a majority of the qualified electors of the various counties in the metropolitan planning organization have approved the plan in any combination of counties other than as specified herein

and such plan shall not be implemented and no taxes authorized for use by the authority shall be imposed. No revenues of the authority shall be expended in any county in which the regional ground transportation plan is not ratified.

163.806 Purposes of metropolitan transportation authorities.—

(1) The authority may expend its funds for improvements to the ground transportation system, either for the total cost of such improvements or to match funds from other public or private agencies. The authority may enter into joint participation agreements with public or private agencies to provide funds for such improvements. However, none of the revenues from the taxes authorized for use by the authority in ss.

163.8075 and 336.026 shall be used to finance a bus system. These agreements shall define the roles and responsibilities of each party in the planning, design, construction, operation, maintenance, and funding of such improvements.

(2) The authority may utilize transportation impact fees related to the regional ground transportation system pursuant to an interlocal agreement.

(3) The authority shall have no jurisdiction over roads other than those that are a part of the regional ground transportation system unless the authority and the appropriate agency or unit of government agree that the authority shall assume additional jurisdiction.

(4) The authority shall be deemed a special tax district and may levy, pursuant to the referendum as provided in this act, a motor fuel and special fuels tax and an ad valorem tax, as provided in this act.

(5) The regional ground transportation systems and facilities operating in and under authority of this act are exempt from any of the regulatory provisions of chapter 350.

163.807 Powers and duties.—The authority, after ratification of the plan pursuant to s. 163.805, may exercise all powers necessary, appurtenant, convenient, or incidental to the carrying out of its purposes, including, but not limited to, the following rights and powers:

(1) To sue and be sued, implead and be impleaded, complain and defend in all courts.

(2) To adopt, use, and alter at will a corporate seal.

(3) To exchange, acquire, purchase, hold, lease as a lessee, and use any property, real, personal, or mixed, tangible or intangible, or any interest therein, necessary or desirable for carrying out the purposes of the authority, and to sell, lease as lessor, transfer or dispose of any property or interest therein acquired by the authority.

(4) To contract for the operation of any regional ground transportation system. In awarding a contract, the authority shall consider, but is not limited to, the following:

(a) The qualification of each applicant;

(b) The level of service;

(c) The efficiency, cost, and anticipated revenue;

(d) The construction, operation, and management plan;

(e) The financial ability to provide reliable service; and

(f) The impacts on other transportation modes, including the ability to interface with other transportation modes and facilities.

(5) To fix, alter, charge, and establish rates, fares, taxes, and other charges for the services and facilities within the area, which rates, fares, fees, and charges shall be equitable and just.

(6) To acquire and operate, or provide for the operation of, regional ground transportation systems, public or private, within the area, the acquisition of such systems to be by negotiation and agreement between the authority and the owner of the system to be acquired. In the event of the acquisition of a publicly owned transportation system by the authority, the local government, whether created by interlocal agreement or not, from whom it is acquired shall be required to continue to provide funding for such system to the authority at a level that is not less than the public funding level for such system in the fiscal year prior to such acquisition by the authority adjusted annually by multiplying the quotient of the consumer price index plus one by the amount of the prior year funding level. Such amount shall annually be paid to the authority by such local government on a mutually agreed upon date. However, none of the revenues from the taxes authorized for use by the authority in ss. 163.8075 and 336.026 shall be used to finance a bus system.

(7) To make contracts of every name and nature and to execute all instruments necessary or convenient for the carrying on of its business.

(8) To enter into management contracts with any person or persons for the management of a regional ground transportation system owned or controlled by the authority for such period or periods of time, and under such compensation and other terms and conditions, as shall be deemed advisable by the authority.

(9) Without limitation, to borrow money and issue evidence of indebtedness including the issuance of bonds, whether on original issue or refunding, and to accept gifts or grants or loans of money or other property and to enter into contracts, leases, or other transactions with any federal agency, the state, any agency of the state, or any other public body of the state.

(10) To have the power of eminent domain, including the procedural powers granted under chapter 73 and chapter 74, to obtain title to real property necessary to accomplish the purposes of this part and the powers of eminent domain granted to the department by s. 337.27(2) and (3), subject to the procedures thereof, and the right of entry onto property pursuant to s. 337.274. Unless an appropriate permit is received, the powers of eminent domain granted by this subsection shall not be exercised to acquire lands or waters which require a permit for construction pursuant to chapter 403.

(11) To fix, alter, change, levy, establish, and collect rates, fares, taxes, including, but not limited to, a motor fuel tax not to exceed 4 cents per gallon and an ad valorem tax on real and personal property not to exceed 1 mill annually; which rates, fares, taxes, fees, and charges shall be equitable and just and that are deemed necessary for the authority's purpose. The authority shall not levy any special motor fuel tax or levy any ad valorem tax unless a comprehensive regional ground transportation plan is ratified pursuant to s. 163.805. No special motor fuel tax or ad valorem tax shall be imposed except pursuant to a regional ground transportation plan adopted by a majority-two-thirds vote of the membership of the authority and ratified by the qualified electors pursuant to s. 163.805(7).

(12) To receive and expend gasoline tax or property tax receipts or contributions obtained from the state, or from the county or counties or municipalities within the authority's jurisdiction.

(13) To develop a method, formula, arrangement, or master plan to equitably provide for, allocate, and finance the authority's capital, operating, and maintenance costs, including, but not limited to, payments of reserve funds authorized by law, and payments of principal and interest on obligations of indebtedness.

(14) To prescribe the manner in which strict budgeting and accountability of all funds shall be provided for, and the type of and manner in which reports, including an annual independent audit, of all receipts and disbursements shall be prepared and submitted to the governing board of each county and municipality in the regional transportation area. The authority shall prepare an annual budget and shall forward a copy of such budget to the governing body of each county and municipality in the regional ground transportation area. The budget of the authority shall be presented and adopted at a public hearing called by the authority for such purposes.

(15) To hire employees, and furnish their compensation, benefits, and other employment accommodations.

(16) To enter into and make leases, as either lessee or lessor, in order to carry out the right to lease as set forth in this part.

(17) To enter into and make lease-purchase agreements with the department.

(18) To pledge or otherwise encumber all or any part of the revenues, rates, fees, rentals, or other charges or receipts of the authority, including all or any portion of gasoline tax funds of any county within the regional ground transportation area received by the authority pursuant to the terms of any lease-purchase agreement between the authority and the department as security for all or any of the obligations of the authority.

(19) To do all acts and things necessary or convenient for the conduct of its business and the general welfare of the authority in order to carry out the powers granted to it by this act or any other law.

(20) To prescribe and adopt necessary rules consistent with the provisions of this act.

163.8075 Levy of ad valorem taxes by authority.—The exercise of the powers granted to metropolitan transportation authorities is declared to be a public purpose. The authority is authorized to, and may levy, ad valorem taxes in an amount not to exceed 1 mill annually for the purposes of this act in any county in a metropolitan planning organization that has ratified the regional ground transportation plan by referendum pursuant to s. 163.805. The proceeds of such ad valorem tax shall be used

by the authority to implement the regional ground transportation plan and may, if requested by an expressway authority created by general law in the metropolitan planning organization, be used for expressway projects for which plans have been presented by the expressway authority to and approved by the authority. Upon ratification of the regional ground transportation plan, the tax authorized by this section shall first be imposed and collected in the year the regional ground transportation plan is ratified, except that if said plan is ratified after July 1 said tax shall first be imposed and collected in the succeeding year.

163.808 Bonds of the authority.—

(1)(a) The bonds of the authority issued pursuant to the provisions of this part, whether on original issuance or on refunding, shall be authorized by resolution of the members thereof and may be either term or serial bonds, shall bear such date or dates, mature at such time or times, not exceeding 40 years from their respective dates, bear interest at such rate or rates, not exceeding the interest rate limitation set forth in s. 215.84(3), payable semiannually, be in such denominations, be in such form, either coupon or fully registered, shall carry such registration, exchangeability and interchangeability privileges, be payable in such medium of payment and at such place or places, be subject to such terms of redemption and be entitled to such priorities on the revenues, taxes, rates, fees, rentals or other charges or receipts of the authority, including the gasoline tax funds received by the authority pursuant to s. 336.026, as such resolution or any resolution subsequent thereto may provide. The bonds shall be executed either by manual or facsimile signature by such officers as the authority shall determine, provided that such bonds shall bear at least one signature which is manually executed thereon, and the coupons attached to such bonds shall bear the facsimile signature or signatures of such officer or officers as shall be designated by the authority and shall have the seal of the authority affixed, imprinted, reproduced or lithographed thereon, all as may be prescribed in such resolution or resolutions.

(b) Said bonds shall be sold at such price or prices as the authority shall determine to be in its best interest; provided that all such sales shall be made in compliance with s. 218.385 and provided further that the interest cost to the authority on such bonds shall not exceed the interest rate limitation set forth in s. 215.84(3). Pending the preparation of definitive bonds, interim certificates may be issued to the purchaser or purchasers of such bonds and may contain such terms and conditions as the authority may determine.

(2) Any such resolution or resolutions authorizing any bonds hereunder may contain provisions which shall be part of the contract with the holders of such bonds, as to:

(a) The pledging of all or any part of the revenues, taxes, rates, fees, rentals, including all or any portion of the gasoline tax pursuant to s. 336.026, or other charges or receipts of the authority, derived by the authority.

(b) The completion, improvement, extension, maintenance, repair, and the duties of the authority and others, including the department, with reference thereto.

(c) Limitations on the purposes to which the proceeds of the bonds, then or thereafter to be issued, or of any loan or grant by the United States or the state may be applied.

(d) The fixing, charging, establishing and collecting of revenues, taxes, rates, fees, rentals or other charges by the authority.

(e) The setting aside of reserves or sinking funds or repair and replacement funds and the regulation and disposition thereof.

(f) Limitations on the issuance of additional bonds.

(g) The terms and provisions of any deed of trust or indenture securing the bonds, or under which the same may be issued.

(h) Any other or additional agreements with the holders of the bonds which the authority may deem desirable and proper.

(3) The authority may employ fiscal agents as provided by this part or the State Board of Administration may upon request of the authority act as fiscal agent for the authority in the issuance of any bonds which may be issued pursuant to this part, and the State Board of Administration may upon request of the authority take over the management, control, administration, custody and payment of any or all debt services or

funds or assets now or hereafter available for any bonds issued pursuant to this part. The authority may enter into any deeds of trust, indentures or other agreements with its fiscal agent, or with any bank or trust company within or without the state, as security for such bonds, and may, under such agreements, sign and pledge all or any of the revenues, taxes, rates, fees, rentals or other charges or receipts of the authority, including all or any portion of the gasoline tax funds received by the authority pursuant to s. 336.026. Such deed of trust, indenture or other agreement may contain such provisions as are customary in such instruments, or, as the authority may authorize, including, but without limitation, provisions as to:

(a) The completion, improvement, operation, extension, maintenance of the regional ground transportation system and the duties of the authority and others including the department, with reference thereto.

(b) The application of funds and the safeguarding of funds on hand or on deposit.

(c) The rights and remedies of the trustee and the holders of the bonds.

(d) The terms and provisions of the bonds or the resolutions authorizing the issuance of same.

(4) Any of the bonds issued pursuant to this part are, and are hereby declared to be, negotiable instruments, and shall have all the qualities and incidents, including negotiability, of investment securities under the uniform commercial code.

163.809 Remedies of the bondholders.—

(1) The rights and the remedies herein conferred upon or granted to the bondholders shall be in addition to and not in limitation of any rights and remedies lawfully granted to such bondholders by the resolution or resolutions providing for the issuance of bonds, or by a deed of trust, indenture or other agreement under which the bonds may be issued or secured. In the event that the authority shall default in the payment of the principal of or interest on any of the bonds issued pursuant to the provisions of this part after such principal of or interest on said bonds shall have become due, whether at maturity or upon call for redemption, and such default shall continue for a period of 30 days, or in the event that the authority shall fail or refuse to comply with the provisions of this part or any agreement made with, or for the benefit of, the holders of the bonds, the holders of 25 percent in aggregate principal amount of the bonds then outstanding shall be entitled as of right to the appointment of a trustee to represent such bondholders for the purposes hereof; provided, however, that such holders of 25 percent in aggregate principal amount of the bonds then outstanding shall have first given notice of their intention to appoint a trustee, to the authority. Such notice shall be deemed to have been given if given in writing, and deposited in a securely sealed postpaid wrapper, mailed at a regularly maintained United States post-office box or station and addressed, to the chairman of the authority.

(2) Such trustee, and any trustee under any deed of trust, indenture or other agreement, may, and upon written request of the holders of 25 percent, or such other percentages as may be specified in any deed of trust, indenture or other agreement aforesaid, in principal amount of the bonds then outstanding, shall, in any court of competent jurisdiction, in his or its own name:

(a) By mandamus or other suit, action or proceeding at law, or in equity, enforce all rights of the bondholders, including the right to require the authority to fix, establish, maintain, collect and charge rates, taxes, fees, rentals, and other charges, adequate to carry out any agreement as to, or pledge of, the revenues or receipts of the authority to carry out any other covenants and agreements with or for the benefit of the bondholders, and to perform its and their duties under this part.

(b) Bring suit upon the bonds.

(c) By action or suit in equity require the authority to account as if it were the trustee of an express trust for the bondholders.

(d) By action or suit in equity enjoin any acts or things which may be unlawful or in violation of the rights of the bondholders.

(3) Any trustee when appointed as aforesaid, or acting under a deed of trust, indenture or other agreement, and whether or not all bonds have been declared due and payable, shall be entitled as of right to the

appointment of a receiver, who may take possession of the taxes, rates, fees, rentals, or other revenues, charges or receipts from which are, or may be, applicable to the payment of the bonds so in default, and collect and receive all taxes, rates, fees, rentals, and other charges or receipts or revenues arising therefrom in the same manner as the authority might do, and shall deposit all such moneys in a separate account and apply the same in such manner as the court shall direct. In any suit, action or proceeding by the trustee, the fees, counsel fees, and expenses of the trustee, and said receiver, if any, and all costs and disbursements allowed by the court shall be a first charge on any taxes, rates, fees, rentals, or other charges, revenues or receipts, derived from such trustee shall, in addition to the foregoing, have and possess all of the powers necessary or appropriate for the exercise of any functions specifically set forth herein or incident to the representation of the bondholders in the enforcement and protection of their rights.

(4) Nothing in this section or any other section of this part shall authorize any receiver appointed pursuant hereto for the purpose, to sell, assign, mortgage or otherwise dispose of any of the assets of whatever kind and character belonging to the authority. No holder of bonds on the authority nor any trustee, shall ever have the right in any suit, action or proceeding at law or in equity, to compel a receiver, nor shall any receiver be authorized or any court be empowered to direct the receiver to sell, assign, mortgage or otherwise dispose of any assets of whatever kind or character belonging to the authority.

163.810 Department may be appointed agent of authority for construction.—The department may be appointed by said authority as its agent for the purpose of constructing improvements and extensions to the regional ground transportation system. In such event, the authority shall provide the department with complete copies of all documents, agreements, resolutions, contracts and instruments relating thereto and shall request the department to do such construction work including the planning, surveying and actual construction of the completion, extensions, and improvements to the regional ground transportation system and shall transfer to the credit of an account of the department in the treasury of the state the necessary funds therefor and the department shall thereupon be authorized, empowered and directed to proceed with such construction and to use the said funds for such purpose in the same manner that it is now authorized to use the funds otherwise provided by law for its use in construction of roads and bridges.

163.811 Acquisition of lands and property.—

(1) For the purposes of this law the authority may acquire private or public property and property rights, including rights of access, air, view, and light, by gift, devise, purchase, or condemnation by eminent domain proceedings, as the authority may deem necessary for any of the purposes of this part. The right of eminent domain herein conferred shall be exercised by the authority in the manner provided by law.

(2) All property rights acquired under the provisions of this law shall be in fee simple.

(3) In connection with the acquisition of property or property rights as herein provided, the authority may in its discretion acquire an entire lot, block, or tract of land, if by so doing the interests of the public will be best served, even though said entire lot, block, or tract is not immediately needed for the right-of-way proper.

(4) The authority shall also have the powers of eminent domain granted to the department by s. 337.27(2) and (3), subject to the procedures thereof, and the right of entry onto property pursuant to s. 337.274. Unless an appropriate permit is received, the powers of eminent domain granted by this subsection shall not be exercised to acquire lands or waters which require a permit for construction pursuant to chapter 403.

163.812 Cooperation with other units, boards, agencies, and individuals.—Express authority and power is hereby given and granted any county, municipality, drainage district, road and bridge district, school district or any other political subdivision, board, commission or individual in, or of, the state to make and enter into with the authority, contracts, leases, conveyances, or other agreements within the provisions and purposes of this part. The authority is hereby expressly authorized to make and enter into contracts, leases, conveyances and other agreements with any political subdivision, agency or instrumentality of the state and any and all federal agencies, corporations and individuals, for the purpose of carrying out the provisions of this part.

163.813 Covenant of the state.—The state does hereby pledge to, and agree with, any person, firm or corporation, or federal or state agency subscribing to or acquiring the bonds to be issued by the authority for the purposes of this part that the state will not limit or alter the rights hereby vested in the authority until all bonds at any time issued, together with the interest thereon, are fully paid and discharged insofar as the same affects the rights of the holders of bonds issued hereunder. The state does further pledge to, and agree with, the United States and any federal agency that, in the event that any federal agency shall construct or contribute any funds for the completion, extension or improvement of the regional ground transportation system, or any part or portion thereof, the state will not alter or limit the rights and powers of the authority in any manner which shall be inconsistent with the continued operation of the regional ground transportation system or the completion, extension or improvement thereof, or which shall be inconsistent with the due performance of any agreements between the authority and any such federal agency, and the authority shall continue to have and may exercise all powers herein granted, so long as the same shall be necessary or desirable for the carrying out of the purposes of this chapter and the purposes of the United States in the completion, extension or improvement of the regional ground transportation system, or any part or portion thereof.

163.814 Eligibility for investments and security.—Any bonds or other obligations issued pursuant to this part shall be and constitute legal investments for banks, savings banks, trustees, executors, administrators, and all other fiduciaries, and for all state, municipal and other public funds and shall also be and constitute securities eligible for deposit as security for all state, municipal or other public funds, notwithstanding the provisions of any other law or laws to the contrary.

163.815 Exemption from taxation.—The effectuation of the authorized purposes of the authority created under this part is in all respects for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions, and since such authority performs essential governmental functions in effectuating such purposes, such authority shall not be required to pay any taxes or assessments of any kind or nature whatsoever upon any property acquired or used by it for such purposes, or upon any rates, fees, rentals, receipts, income, or charges at any time received by it, and the bonds issued by the authority, their transfer and the income therefrom, including any profits made on the sale thereof shall at all times be free from taxation of any kind by the state, or by any political subdivision, or taxing agency or instrumentality thereof. The exemption granted by this section is not applicable to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by any corporation.

163.816 Conflict with local transportation agencies.—

(1) Upon ratification of the regional ground transportation plan and within 1 year following the first meeting of the authority all land transportation agencies within the regional ground transportation area shall transfer their rights, powers, property, and obligations for ground transportation systems to the authority, including, but not limited to, their equipment, structures, land, thoroughfares, bond indebtedness, lease and lease-purchase agreements, and other contracts; provided that at the conclusion of the 1-year period, and pursuant to this part, no county or municipality within the regional ground transportation area may be a part of more than one metropolitan transportation authority.

(2) The authority shall succeed to all the rights, purposes, property, leases, contract obligations, covenants, responsibilities, commitments, and bonded indebtedness of any regional transportation or transit authority, except those expressly created by general law, which authorities are within the regional ground transportation area. Nothing contained in this part shall limit, alter, or impair the rights vested in the holders of bonds issued by such transportation or transit authority.

(3) An authority created pursuant to this act shall have no jurisdictional authority over the State Highway System, the County Road System in each member county, the expressway authorities created in chapter 348, or the transit authority created in chapter 349, except as may be provided for by contract between the authority and the department or any one or more of the foregoing or by joint participation agreement as provided in s. 163.806(1).

163.817 Conflict with other statutes.—If this part conflicts with an existing provision of law relating to the authority of local governments to regulate regional land transportation within the municipal and county areas within the authority's jurisdiction, the provisions of this act shall

govern, notwithstanding any other provision related to land transportation contained in chapter 163 or in any local or special act, or in any county or municipal ordinance. An authority created pursuant to this act shall have no jurisdictional authority over the State Highway System, the County Road System in each member county, the expressway authorities created in chapter 348, or the transit authority created in chapter 349, except as may be provided for by contract between the authority and the department or any one or more of the foregoing or by joint participation agreement as provided in s. 163.806(1).

163.818 Consolidation with expressway authorities.—

(1) Three years after the ratification of the regional ground transportation plan pursuant to s. 163.805, the authority may succeed to the rights, purposes, property, leases, contract obligations, covenants, responsibilities, commitments, and bonded indebtedness of any expressway authority created in accordance with chapter 348, which is within the regional ground transportation area. Nothing contained in this part shall limit, alter, or impair the rights vested in the holders of bonds issued by such an expressway authority.

(2) With respect to expressway authorities, the transfer provided for in this section shall occur only on the petition of the expressway authority to be absorbed into the authority and upon an affirmative vote of a majority of the authority plus one additional member to recommend approval of such transfer pursuant to subsection (3).

(3) Upon the affirmative vote of the authority pursuant to subsection (2), the governing board of each county within the regional ground transportation area shall cause the following question to be advertised pursuant to s. 100.342 as it is to appear on the ballot.

Do you favor the merger of the . . . Metropolitan Transportation Authority with the . . . Expressway Authority?

Yes—For the merger of the metropolitan transportation authority and the expressway authority.

No—Against the merger of the metropolitan transportation authority and the expressway authority.

The governing board of each county in the regional ground transportation area shall cause said question to appear on the ballot at an election set by the authority no later than 60 days after the approval of the proposed transfer by the authority pursuant to subsection (2).

(4) If such merger is approved by a majority of those qualified electors of the metropolitan transportation authority voting in such referendum and a majority of those qualified electors of the county voting in such referendum in which the expressway authority is located, the transfer described in subsection (2) shall be effectuated within 120 days. Notwithstanding any provision of chapter 348 to the contrary, upon the approval of the transfer by the electors as provided in this subsection, an expressway authority shall cease to be a state agency.

(5) The provisions of this section shall not apply to the Jacksonville Transportation Authority.

163.819 Exception.—Notwithstanding any other provision of this part, any county within a metropolitan planning organization in which the Jacksonville Transportation Authority is located may contract with the authority in said metropolitan planning organization for said authority to do in such county anything that the authority is empowered to do.

Section 83. Subsection (2) of section 163.340, Florida Statutes, 1984 Supplement, is amended to read:

163.340 Definitions.—The following terms, wherever used or referred to in this part, have the following meanings:

(2) "Public body" or "taxing authority" means the state or any county, municipality, authority, special district as defined in s. 165.031(5), or other public body of the state, except a school district, library district, *metropolitan transportation authority*, water management district created under s. 373.069, a special district which levies ad valorem taxes on taxable real property in more than one county, or a special district the sole available source of revenue of which is ad valorem taxes at the time an ordinance is adopted pursuant to s. 163.387. The exclusion of a library district from the definition of "public body" or "taxing authority" does not apply in any jurisdiction where the community redevelopment agency validated bonds as of April 30, 1984.

Section 84. Section 336.026, Florida Statutes, is created to read:

336.026 Metropolitan transportation system; levy of local option gas tax on motor fuel and special fuel.—

(1)(a) In addition to other taxes allowed by law, including the 4 cent local option gas tax on motor fuel and special fuel as provided in s. 336.025, there may be imposed as provided herein a 1-cent, 2-cent, 3-cent, or 4-cent local option gas tax upon every gallon of motor fuel and special fuel sold in a regional ground transportation area as defined in s. 163.803(4) and taxed under the provisions of chapter 206.

(b) The tax shall be imposed effective 60 days after the first day of the month following the referendum ratifying the regional ground transportation plan pursuant to s. 163.805. The tax shall only be collected in those counties in a regional ground transportation area, as defined in s. 163.803(4), which have ratified the regional ground transportation plan adopted by the metropolitan transportation authority pursuant to s. 163.805.

(c) Metropolitan transportation authorities shall utilize moneys received pursuant to this section only as authorized in the Metropolitan Transportation Authority Act.

(2)(a) The tax shall be collected in the same manner as all other gas taxes pursuant to chapter 206 and shall be distributed monthly. The tax collected by the Department of Revenue pursuant to this section shall be transferred to the Local Option Gas Tax Trust Fund, which fund is created for distribution to the Metropolitan Transportation Authority in the regional ground transportation area in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the tax and shall promulgate such rules as may be necessary for the enforcement of this section. The sections of chapter 206, including, but not limited to, those sections relating to timely filing of reports and tax collected, suits for collection of unpaid taxes, department warrants for collection of unpaid taxes, penalties, interest, retention of records, inspection of records, liens on property, foreclosure, and enforcement and collection also apply to the tax authorized in this section.

(b) The provisions for refund provided in ss. 206.625 and 206.64 are not applicable to such tax levied by any authority. The provisions for refund in s. 212.67(1)(a) and (e) apply to such tax, and the refund shall be administered in accordance with the provisions of s. 212.67. However, the amount refunded shall be deducted from moneys in the Local Option Gas Tax Trust Fund otherwise distributed to the authority in the regional ground transportation area in which the tax is levied.

(3) Prior to the effective date of any tax under this section, the authority shall provide the Department of Revenue with the amount of the tax levied and imposed under this section pursuant to the regional ground transportation plan approved in the referendum required by s. 163.805.

Section 85. There is hereby declared to be a need for a metropolitan transportation authority for the metropolitan planning organization composed of Orange, Osceola, and Seminole counties pursuant to s. 163.804(1).

Section 86. Subsection (1)(b) of s. 348.755, Florida Statutes, 1984 Supplement, is amended and a subsection (5) is added to said section to read:

348.755 Bonds of the authority.—

(1)(a) The bonds of the authority issued pursuant to the provisions of this part, whether on original issuance or on refunding, shall be authorized by resolution of the members thereof and may be either term or serial bonds, shall bear such date or dates, mature at such time or times, not exceeding 40 years from their respective dates, bear interest at such rate or rates, not exceeding 7.5 percent per annum, payable semiannually, be in such denominations, be in such form, either coupon or fully registered, shall carry such registration, exchangeability and interchangeability privileges, be payable in such medium of payment and at such place or places, be subject to such terms of redemption and be entitled to such priorities on the revenues, rates, fees, rentals or other charges or receipts of the authority including the Orange County gasoline tax funds received by the authority pursuant to the terms of any lease-purchase agreement between the authority and the department, as such resolution or any resolution subsequent thereto may provide. The bonds shall be executed either by manual or facsimile signature by such officers as the authority

shall determine, provided that such bonds shall bear at least one signature which is manually executed thereon, and the coupons attached to such bonds shall bear the facsimile signature or signatures of such officer or officers as shall be designated by the authority and shall have the seal of the authority affixed, imprinted, reproduced or lithographed thereon, all as may be prescribed in such resolution or resolutions.

(b) Said bonds shall be sold at public sale in the manner provided by the State Bond Act. However, if the authority shall by official action at a public meeting determine that a negotiated sale of the bonds is in the best interest of the authority, the authority may negotiate for sale of the bonds with the underwriter or underwriters designated by the authority. ~~such price or prices as the authority shall determine to be in its best interest; provided that all such sales shall be made upon the receipt of competitive bids from at least two qualified bidders and provided further that the~~ The interest cost to the authority on such bonds shall not exceed 7.5 percent per annum. Pending the preparation of definitive bonds, interim certificates may be issued to the purchaser or purchasers of such bonds and may contain such terms and conditions as the authority may determine.

(5) Notwithstanding any of the provisions of this part, each project, building or facility which has been financed by the issuance of bonds or other evidence of indebtedness under this part, and any refinancing thereof is hereby approved as provided for in Article VII, s. 11(e) of the State Constitution.

Section 87. This act shall take effect upon becoming law, except that section 60 shall take effect October 1, 1985 and section 62 shall take effect January 1, 1986.

Conference Committee Amendment 2—Strike the entire title and insert:

A bill to be entitled An act relating to transportation; creating the "Transportation Reform, Accountability and Cooperation Act of 1985"; amending s. 288.063, F.S.; cross-referencing the definition of transportation facility to a definition in chapter 334, F.S.; amending s. 332.006, F.S.; authorizing the Department of Transportation to provide matching moneys to airport sponsors; amending s. 332.004, F.S.; amending the definition of an eligible agency; amending s. 332.007, F.S.; providing for funding with respect to the expansion of certain existing airports; amending s. 334.03, F.S.; amending the definition of a bridge; amending s. 20.23, F.S.; providing legislative intent; providing for decentralization; providing for contracting for transportation responsibilities; amending s. 334.046, F.S.; providing additional program objectives; amending s. 334.14, F.S.; providing that certain employees of the department be registered professional engineers; providing that the requirement for engineering registration does not apply to the incumbents of certain positions; amending s. 334.19, F.S.; providing qualifications and duties of the comptroller; amending s. 334.22, F.S.; providing the annual report of the department include an assessment of program impact and cost-effectiveness; amending s. 335.04, F.S.; providing that local governmental entities must maintain roads in accordance with approved federal guidelines; amending s. 335.09, F.S.; directing the Department of Transportation to erect and maintain a uniform system of traffic control devices; amending s. 335.14, F.S.; providing that computerized traffic systems and traffic control devices used solely for purposes of traffic control and surveillance are exempted from the provisions of chapter 282 and s. 287.073, F.S.; amending s. 336.045, F.S.; providing for minimum guidelines and requirements for curb ramps constructed after a certain time; creating s. 336.046, F.S.; requiring bus bench and transit shelter set back; amending s. 337.02, F.S.; providing that the Department of Transportation may purchase parts and repairs for certain equipment below a specified cost without competitive bids; amending s. 337.185, F.S.; providing that certain claims for additional compensation shall be arbitrated after acceptance of the project; providing for an honorarium for members of the State Arbitration Board; providing for the payment of a fee by the party requesting arbitration; amending s. 337.407, F.S.; requiring suppliers seeking to advertise on bus benches or transit shelters to obtain authorization from a city or county; creating s. 337.408, F.S.; requiring bus bench and transit shelter set back; amending s. 339.0805, F.S.; providing that socially and economically disadvantaged individuals or subcontractors may form joint ventures to submit competitive bids; amending s. 339.125, F.S.; providing that the department may advance available funds to pay for the cost of preparing preliminary engineering plans and cost estimates; amending s. 339.135, F.S.; providing that unexpended funds for certain programs remaining at the end of the fiscal year for which contracts have been executed and bids let may be certified forward

as fixed capital outlay; amending s. 125.0165, F.S.; permitting application of discretionary sales tax revenue to a countywide bus system; amending s. 335.065, F.S.; requiring special emphasis in the planning of bicycle and pedestrian ways within one mile of an urban area; amending s. 337.16, F.S.; providing for the suspension or revocation of a contractor's certificate of qualification for delinquency; providing for notice of suspension or revocation and a right to a hearing; providing for a period of suspension; providing for disapproval as a subcontractor during the period of suspension; providing for revocation of a certificate of qualification for multiple suspensions; providing for a hearing; providing for revocation of a certificate of qualification for certain affiliates of a contractor whose certificate has been suspended or revoked; providing that provisions of the act are applicable to future contracts; amending s. 337.18, F.S.; requiring that certain contracts which provide for incentive payments to the contractor for early completion or for additional damages for late completion be approved by the Secretary of Transportation or his designee; increasing the maximum daily amount of such incentives or damages; reducing the number of days for which such incentives may be paid or damages charged; providing for the adoption of rules; repealing s. 335.02(3), (4), F.S., as amended, relating to purchase of rights-of-way; creating part VI of chapter 163, F.S.; creating the "Metropolitan Transportation Authority Act"; providing intent and purposes; providing definitions; authorizing the creation of metropolitan transportation authorities; providing for membership thereon; providing for an executive director; providing for the preparation and ratification of regional ground transportation plans; providing for a referendum; providing for ballot language; providing purposes for metropolitan transportation authorities; providing powers and duties for metropolitan transportation authorities; authorizing the levy of up to 1 mill of ad valorem taxes for use by metropolitan transportation authorities; providing for bonds; providing remedies for bondholders; providing that the Department of Transportation may be appointed agent for the authority for construction purposes; providing for the acquisition of lands and property; providing for lease-purchase agreements; providing for refinancing; providing for cooperation with other units of government by the authority; providing for the covenant of the state; providing that bonds of the authority are eligible investments and security for certain purposes; providing a tax exemption; providing for resolution of conflicts with local transportation agencies; providing that this part supersedes statutes relating to the authority of local governments within the jurisdiction of an authority; providing for consolidation with expressway authorities; providing an exception; amending s. 163.340, F.S.; providing that metropolitan transportation authorities are excluded from the definition of public body or taxing authority for the purposes of the Community Redevelopment Act of 1969; creating s. 336.026, F.S.; authorizing imposition of a local option tax on motor and special fuel to be used by metropolitan transportation authorities for certain purposes; providing for distribution of revenues; providing for notification of the Department of Revenue; providing for collection and for application of administrative and penalty provisions of chapter 206; specifying that certain refund provisions shall not apply to the tax; declaring a need for a metropolitan transportation authority to function in the municipal planning organization consisting of Orange, Osceola and Seminole counties pursuant to the Metropolitan Transportation Authority Act; creating s. 335.20, F.S., the "Local Government Transportation Assistance Act"; providing legislative intent; providing for financial assistance to local governments for certain transportation needs; providing for screening of applications; providing for eligible expenses; providing for criteria for ranking applications; providing a distribution formula; providing a funding ratio; amending s. 336.025, F.S., increasing the time period that the local option gas tax is imposed; providing for the levying of an additional 2 cents of gas tax; creating s. 338.251, F.S., creating a Toll Facilities Revolving Trust Fund and providing its uses; providing restrictions; providing for rules; amending s. 28.24, F.S., providing for a service charge by the clerk of the circuit court; amending s. 73.071, F.S., relating to compensation by the jury in eminent domain actions; amending s. 73.092, F.S., relating to attorney's fees; amending s. 74.041, F.S., relating to proceedings of the court; amending s. 74.051, F.S., relating to hearings on the order of taking; amending s. 207.002, F.S., excluding governmentally owned and operated vehicles from the definition of Commercial Motor Vehicle; amending s. 207.004, F.S., relating to registration of motor carriers; amending s. 319.23, F.S., exempting certain vehicles from registration requirements; amending s. 320.01, F.S., defining "International Registration Plan" and "apportionable vehicle" for the purpose of the Florida Transportation Code; amending s. 320.03, F.S., providing that the Department of Highway Safety and Motor Vehicles shall register apportioned motor vehicles under the International Registration Plan; amending s. 320.06, F.S., providing for the

issuance of license plates to certain vehicles with apportioned registration; amending s. 320.0705, F.S., exempting certain apportioned vehicles from semiannual registration or renewal; amending s. 320.0706, F.S., including trucks of a certain net weight among those vehicles required to display a front license plate; creating s. 320.0715, F.S., providing for registration of certain commercial vehicles under the International Registration Plan; providing for trip permits and temporary permits; providing fees; amending s. 320.08, F.S., providing for license taxes with respect to certain vehicles; amending s. 320.14, F.S., exempting certain truck-tractors from the fractional license tax; amending s. 320.15, F.S., exempting certain vehicles from provisions relating to refund of license tax; amending s. 320.39, F.S., authorizing the Department of Highway Safety and Motor Vehicles to negotiate and consummate reciprocal agreements; amending s. 207.007, F.S., eliminating a penalty with respect to the operation of commercial motor vehicles; amending s. 207.023, F.S., providing a civil penalty with respect to the required display of certain permits; amending s. 316.545, F.S.; providing penalties for commercial vehicles operating with an expired registration or no registration; providing that certain commercial vehicles shall be deemed to be violating the overloading provisions of the State Uniform Traffic Control Law; providing civil penalties with respect to commercial vehicles operated in violation of the registration of motor carriers law; providing that the Department of Transportation may issue certain permits and collect fees; providing for disposition of fees; providing for review of penalties and fees; amending s. 316.605, F.S., providing for the licensing of certain trucks; providing penalties with respect to violation of registration requirements for certain commercial vehicles; amending s. 318.14, F.S., requiring proof of payment of delinquent fees with respect to certain noncriminal traffic infractions; amending s. 320.07, F.S., providing a delinquent fee schedule for the registration of motor vehicles; amending s. 324.042, F.S., providing a cross reference; amending s. 324.26, F.S., providing liability insurance requirements for commercial motor vehicles; providing for proof of compliance to be submitted prior to registration of such vehicles; amending s. 316.302, F.S., correcting a cross reference; providing for enforcement; providing for rules; amending s. 212.62, F.S.; providing that the tax per gallon for any year shall not be less than that for the previous year; amending s. 338.01, F.S., allowing establishments for serving motor vehicle users on the right-of-way of limited access facilities controlled by transportation or expressway authorities; creating s. 338.165, F.S., authorizing continuation and increase of tolls on certain revenue-producing projects; specifying uses of toll revenues; amending s. 320.20, F.S., providing for the distribution of delinquent fees; deleting the requirement that \$25 million per year of motor vehicle license tax revenues be deposited in the ACI Trust Fund; abolishing the ACI Trust Fund and providing for the disposition of remaining assets; amending s. 339.08, F.S., providing for disposition of funds in the ACI Trust Fund; repealing ss. 335.035(3) and 339.081(3), F.S., eliminating reference to the ACI Trust Fund; amending s. 338.221, F.S., relating to definitions of "turnpike project" and "turnpike improvements"; amending s. 338.223, F.S., relating to proposed turnpike projects; amending s. 338.227, F.S., relating to turnpike revenue bonds; amending s. 338.232, F.S., relating to continuation of tolls for turnpike improvements; amending s. 120.53, F.S.; providing that the formal written protest shall include particular parts; providing for model rules; providing for expedited hearing; providing an appropriation; providing for a Gray Market Study Committee; amending s. 316.515, F.S.; providing that certain length limitations do not apply to specified vehicles; creating s. 339.08(2)(e); providing for the match of federal-aid funds for transportation purposes; providing an effective date.

On motion by Senator Gordon, the Conference Committee Report was adopted. CS for HB 1392 passed as recommended and was certified to the House together with the Conference Committee Report. The vote on passage was:

Yeas—27

Mr. President	Gersten	Jennings	Meek
Beard	Girardeau	Kiser	Neal
Carlucci	Gordon	Langley	Scott
Castor	Grizzle	Malchon	Stuart
Deratany	Hair	Mann	Vogt
Fox	Hill	Margolis	Weinstein
Frank	Jenne	McPherson	

Nays—12

Barron	Crawford	Kirkpatrick	Plummer
Childers, D.	Grant	Myers	Thomas
Childers, W. D.	Johnson	Peterson	Thurman

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has accepted the Conference Committee Report as an entirety and passed CS for HB 387 as amended by the Conference Committee Report.

Allen Morris, Clerk

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has accepted the Conference Committee Report as an entirety and passed CS for HJR 386 as amended by the Conference Committee Report.

Allen Morris, Clerk

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed as amended CS for HB 145 and requests the concurrence of the Senate.

Allen Morris, Clerk

By the Committee on Retirement, Personnel and Collective Bargaining and Representative Deutsch and others—

CS for HB 145—A bill to be entitled An act relating to the state group insurance program; amending s. 110.123, F.S.; defining the term "elective surgery"; authorizing a pilot study for the state group health insurance plan which requires second opinions prior to elective surgery for coverage under the plan; directing the Department of Administration to implement the pilot study, and authorizing the department to enter into contracts therefor; amending s. 110.123, F.S., providing for the total payment of state health insurance premiums under certain circumstances; amending s. 112.1904, F.S., providing for the payment of certain expenses; providing a definition for "fitness-wellness program"; creating a fitness-wellness pilot program for state employees; providing for the administration and funding of the program; providing for a report to the Legislature; providing for repeal of the program; providing an effective date.

—was read the first time by title.

SPECIAL ORDER, continued

On motions by Senator Gordon, by two-thirds vote CS for HB 145, a companion measure, was substituted for CS for SB 467 and by two-thirds vote read the second time by title.

Senator Gordon moved the following amendment which was adopted:

Amendment 1—On pages 4-7, strike beginning with line 19 on page 4, to line 23 on page 7.

On motion by Senator Gordon, by two-thirds vote CS for HB 145 as amended was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—35

Mr. President	Dunn	Johnson	Neal
Barron	Gersten	Kirkpatrick	Plummer
Beard	Girardeau	Kiser	Scott
Carlucci	Gordon	Malchon	Stuart
Castor	Grant	Mann	Thomas
Childers, D.	Grizzle	Margolis	Thurman
Childers, W. D.	Hill	McPherson	Vogt
Crawford	Jenne	Meek	Weinstein
Deratany	Jennings	Myers	

Nays—None

CS for SB 467 was laid on the table.

The Honorable Harry A. Johnston, II, President

I am directed to inform the Senate that the House of Representatives has passed with amendments—

SB 743—A bill to be entitled An act relating to compensation of county officials; amending s. 30.48, F.S.; increasing the salaries of sheriffs and providing a calculation method; repealing s. 145.071, F.S., relating to compensation of sheriffs; amending ss. 145.051, 145.09, 145.10, 145.11, and 230.303, F.S.; increasing the base salaries for the clerk of the circuit court, county comptroller, supervisor of elections, property appraiser, tax collector, and superintendent of schools; providing an effective date.

—and requests the concurrence of the Senate.

Allen Morris, Clerk

Amendment 1—Strike everything after the enacting clause and insert:

Section 1. Subsection (1) of section 145.051, Florida Statutes, is amended to read:

145.051 Clerk of circuit court; county comptroller.—

(1) Each clerk of the circuit court and each county comptroller shall receive as salary the amount indicated, based on the population of his county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows I through VI.

Section 2. Subsection (1) of section 145.09, Florida Statutes, is amended to read:

145.09 Supervisor of elections.—

(1) Each supervisor of elections shall receive as salary the amount indicated, based on the population of his county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows I through VI.

Section 3. Subsection (1) of section 145.10, Florida Statutes, is amended to read:

145.10 Property appraiser.—

(1) Each property appraiser shall receive as salary the amount indicated, based on the population of his county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows I through VI.

Section 4. Subsection (1) of section 145.11, Florida Statutes, is amended to read:

145.11 Tax collector.—

(1) Each tax collector shall receive as salary the amount indicated, based on the population of his county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows I through II.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows III through VI.

Section 5. Subsection (1) of section 145.071, Florida Statutes, is amended to read:

145.071 Sheriff.—

(1) Each sheriff shall receive as salary the amount indicated, based on the population of his county. In addition, a compensation shall be made for population increments over the minimum for each group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows I through VII.

Section 6. Subsection (1) of section 230.303, Florida Statutes, is amended to read:

230.303 Superintendent of schools.—

(1) Each superintendent of schools shall receive as salary the amount indicated, based on the population of his county; however, a district school board, by majority vote, may approve a salary in excess of the amount specified herein. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate. Laws which increase the base salary herein provided shall contain provisions on no other subject.

Table with 6 columns: Pop. Group, County Pop. Range, Minimum, Maximum, Base Salary, Group Rate. Rows I through VI.

Section 7. Section 196.295, Florida Statutes, is amended to read:

196.295 Property transferred to exempt governmental unit; tax payment into escrow; abatement of taxes upon destruction or damage to buildings and structures due to fire or other disaster.—

(1) In the event fee title to property shall be acquired between January 1 and November 1 of any year by a governmental unit exempt under this chapter by any means except condemnation or shall be acquired by any means except condemnation for use exclusively for federal, state, county, or municipal purposes, the taxpayer shall be required to place in escrow with the county tax collector an amount equal to the current taxes prorated to the date of transfer of title, based upon the current assessment and millage rates on the land involved. This fund shall be used to pay any ad valorem taxes due, and the remainder of taxes which would otherwise have been due for that current year shall stand canceled.

(2) If houses or other residential buildings or structures on land are destroyed or damaged due to fire so that such houses or other residential buildings or structures are not capable of being used and occupied, upon application filed with the property appraiser, taxes may be partially abated in the following manner:

(a) Application must be filed by the owner with the property appraiser between January 1 and March 1, following the tax year in which the destruction or damage resulting in loss of use and occupancy occurred. Failure to file such application prior to March 1, shall constitute a waiver of any claim for partial abatement.

(b) The application shall identify the property and describe the event of calamity which caused the destruction or damage, shall state the date thereof, and shall include the number of months of loss of use and occupancy.

(c) The application shall be verified under oath under penalty of perjury.

(d) Upon receipt of the application the property appraiser shall investigate the statements contained therein to determine if the applicant is entitled to such partial abatement. If he determines that the applicant is entitled to such partial abatement, no later than April 1 he shall issue an official written statement to the tax collector, which shall contain:

1. The number of months the building or structure was not capable of use and occupancy. In calculating the number of months, the property appraiser shall consider each 30 day period as a month. Partial 30 day periods of 15 days or less shall not be considered but partial periods of 16 days to 25 days shall be calculated as a 30 day monthly period.

2. The value of the building or structure as determined by the property appraiser prior to damage or destruction.

3. Total taxes due on the building or structure as reduced, based on the ratio that the number of months of loss of use and occupancy bears to 12.

4. The amount of reduction in taxes.

(e) Upon receipt of the written statement from the property appraiser, the tax collector shall reduce the taxes on the property shown on the tax collection roll to the amount shown by the property appraiser to be due.

(f) No later than May 1, the tax collector shall notify the board of county commissioners and the Department of Revenue of the total reduction in taxes for all property which received a partial abatement of taxes pursuant to this section.

(g) For purposes of this subsection:

1. "Loss of use and occupancy" means that the building or structure, or some self-sufficient unit within it cannot be used for the purpose for which it was constructed during a period of 60 days or more.

2. "House or other residential building or structure" does not include amenities not essential to use and occupancy such as detached utility buildings, bulkheads, fences, detached carports, swimming pools, and other similar items or property.

(3) This section shall stand repealed July 1, 1986.

Section 8. Subsection (1) of section 11.13, Florida Statutes, is amended to read:

11.13 Compensation of members.—

(1) The annual salaries of members of the Senate and House of Representatives, payable in 12 equal monthly installments, shall be:

(a) The President of the Senate and Speaker of the House of Representatives, \$25,000 each.

(b) All other members of the Senate and House of Representatives, \$18,000 ~~\$12,000~~ each.

(d) Effective July 1, 1986, and each July 1 thereafter, the annual salaries of members of the Senate and House of Representatives shall be adjusted by the average percentage increase in the salaries of state career service employees for the fiscal year just concluded. The Appropriations Committee of each house shall certify to the Joint Legislative Management Committee the average percentage increase in the salaries of state career service employees prior to July 1 of each year and the Joint Legislative Management Committee shall, as of July 1 of each year, determine the adjusted annual salaries as provided herein.

Section 9. Subsection (1) of section 11.1465, Florida Statutes, is amended to read:

11.1465 Services provided to Legislature.—The House of Representatives and the Senate shall be independently responsible for providing the following services to their respective members and committees:

(1) Legal research and The drafting of legislation for individual members and committees.

Section 10. Section 11.151, Florida Statutes, is amended to read:

11.151 Annual legislative appropriation to contingency fund for use of Senate President and House Speaker.—There is established a legislative contingency fund consisting of \$10,000 ~~\$5,000~~ for the President of the Senate and \$10,000 ~~\$5,000~~ for the Speaker of the House of Representatives, which amounts shall be set aside annually from moneys appropriated for legislative expense. These funds shall be disbursed by the Comptroller upon receipt of vouchers authorized by the President of the Senate or the Speaker of the House. Said funds may be expended at the unrestricted discretion of the President of the Senate or the Speaker of the House in carrying out their official duties during the entire period between the date of their election as such officers at the organizational meeting held pursuant to s. 3(a), Art. III of the State Constitution and the next general election.

Section 11. Paragraph (c) of subsection (4) of section 11.147, Florida Statutes, is amended to read:

11.147 Joint Legislative Management Committee.—

(4) The joint committee shall prepare and adopt rules and procedures governing the following matters:

(c) The adoption, with the approval of the President of the Senate and the Speaker of the House of Representatives, and administration of a uniform personnel, job classification, and pay plan for all legislative employees.

Section 12. This act shall take effect October 1, 1985, except for sections 8, 9, 10, and 11, which shall take effect July 1, 1985.

Amendment 2—On page 1, strike the title and insert a new title:

A bill to be entitled An act relating to compensation; amending ss. 145.051, 145.09, 145.10, 145.11, 145.071, and 230.303, F.S.; increasing salaries for the clerk of the circuit court, county comptroller, supervisor of elections, property appraiser, tax collector, sheriff, and superintendent of schools; amending s. 196.295, F.S., providing for abatement of taxes for fire damage; amending s. 11.13, F.S., to provide for an increase and annual adjustment in the salaries of members of the Legislature; amending s. 11.1465, F.S.; specifying duties of each house of the Legislature; amending s. 11.151, F.S.; providing amount of contingency funds for presiding officers; amending s. 11.147, F.S.; providing for approval of legislative budgets; providing for effective dates.

On motions by Senator Stuart, the Senate concurred in the House amendments.

SB 743 passed as amended and was ordered engrossed and then enrolled. The action of the Senate was certified to the House. The vote on passage was:

Yeas—27

Mr. President	Gersten	Johnson	Myers
Castor	Girardeau	Kiser	Peterson
Childers, D.	Gordon	Malchon	Plummer
Crawford	Grizzle	Mann	Stuart
Deratany	Hair	Margolis	Vogt
Dunn	Hill	McPherson	Weinstein
Frank	Jenne	Meek	

Nays—12

Barron	Childers, W. D.	Jennings	Scott
Beard	Fox	Kirkpatrick	Thomas
Carlucci	Grant	Langley	Thurman

On motions by Senator Jenne, the rules were waived and by two-thirds vote CS for HB 398 was withdrawn from the Committees on Governmental Operations, Appropriations, and Rules and Calendar and by two-thirds vote placed on the special order calendar.

On motion by Senator Jenne, by unanimous consent—

CS for HB 398—A bill to be entitled An act relating to fine arts; creating the Fine Arts Endowment Program of 1985; providing legislative intent; providing definitions; creating the Fine Arts Endowment Trust Fund; providing for administration by the Department of State; providing for rules; providing for confidentiality of donors; providing for allocation of funds and interest; providing fine arts regions; providing for administration of the program; providing qualifying criteria; providing for matching funds; providing restrictions and requiring an annual

report; providing for reversion of matching funds under certain circumstances; providing investment constraints; amending s. 119.07, F.S., providing an exemption from the public records law; providing for annual audits; providing an effective date.

—was taken up out of order and read the second time by title. On motion by Senator Jenne, by two-thirds vote CS for HB 398 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—37

Mr. President	Gersten	Kirkpatrick	Plummer
Beard	Girardeau	Kiser	Scott
Carlucci	Gordon	Malchon	Stuart
Castor	Grant	Mann	Thomas
Childers, D.	Grizzle	Margolis	Thurman
Childers, W. D.	Hair	McPherson	Vogt
Crawford	Hill	Meek	Weinstein
Dunn	Jenne	Myers	
Fox	Jennings	Neal	
Frank	Johnson	Peterson	

Nays—1

Langley

Vote after roll call:

Yea—Deratany

ENROLLING REPORTS

Senate Bills 844, 1038, 475, 476, 541, 545, 547, 581, 604, 667, 869, 1167, 1278, 210, 234, 607, 630, 666 and 877 have been enrolled, signed by the required Constitutional Officers and presented to the Governor on May 30, 1985.

Joe Brown, Secretary

CORRECTION AND APPROVAL OF JOURNAL

The Journal of May 29 was corrected and approved as follows:

Page 598, column 1, from bottom, between lines 23 and 24 insert:

(e) Sanitation

(f) Food Services

Page 599, in roll call at top of column 1, add the following names alphabetically: Barron, Carlucci, Fox, Malchon, Mann, McPherson, Stuart, Thurman; and strike "Meek" and "Thomas"

Page 599, column 2, between lines 26 and 27 insert:

On motion by Senator Crawford, the rules were waived and by two-thirds vote CS for HB 742 was withdrawn from the Committee on Economic, Community and Consumer Affairs.

Page 600, column 1, line 23, after 2. add: Subsection (1) of section 373.089, Florida Statutes, is amended to read:

Page 661, column 2, from bottom, line 28, strike "29" and insert: 20

Page 670, column 2, line 31 after "was" insert: read the first time by title and

Page 674, column 1, between lines 15 and 16 insert: —was read the first time by title.

Page 684, column 1, line 17, before "of" insert: or application

Page 684, column 2, line 33, after "5." insert: Paragraph (a) of subsection (2) of section 893.13, Florida Statutes, 1984 Supplement, is amended to read:

Page 685, column 1, line 2, after "1" insert: strike line 2 and on line 3 strike "control;" and

Page 685, column 1, from bottom, strike lines 6 through 8 and insert:

On motions by Senator Kirkpatrick, the rules were waived and by two-thirds vote HB 893 was placed on the special order calendar.

On motions by Senator Kirkpatrick, by unanimous consent HB 893 was taken up out of order and read the second time by title.

Page 694, column 1, from bottom, line 15, strike "3, line 18" and insert: 4, line 16

The Journal of May 30 was corrected as follows:

Page 899, column 1, strike lines 24 through 33 and insert:

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	0	49,999	\$ 21,060	0.07875
II	50,000	99,999	25,000	0.06300
III	100,000	199,999	28,150	0.02625
IV	200,000	399,999	30,775	0.01575
V	400,000	999,999	33,925	0.00525
VI	1,000,000	1,499,999	37,075	0.00400
VII	1,500,000	1,999,999	39,075	0.00300
VIII	2,000,000		40,575	0.00250

Page 899, column 2, strike line 21 and insert:

VI VII	1,000,000	1,499,999	31,275	28,328	0.00400	0.000
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Page 900, column 1, line 13, after "37,075" insert: 35,175

Page 900, column 2, counting from bottom, between lines 8 and 9 insert:

Amendment 1—On page 4, line 1, strike "This act shall take effect July 1, 1985." and insert:

Subsection (3) of section 775.0835, Florida Statutes, is amended to read:

775.0835 Fines; surcharges; Crimes Compensation Trust Fund.—

(3) The additional \$20 \$15 obligation created by s. 960.20 shall be collected, and \$19 \$14 of each \$20 \$15 collected shall be credited to the Crimes Compensation Trust Fund, prior to any fine or surcharge authorized by this chapter.

Section 5. This act shall take effect July 1, 1985.

Page 901, column 1, from bottom, between lines 15 and 16 insert: The Committee on Judiciary-Civil recommended the following amendment which was moved by Senator Castor and adopted:

Page 901, column 2, from bottom, between lines 21 and 22 insert: amending s. 960.05, F.S.; creating an office of Comprehensive Crime Victims Services within the Division of Workers' Compensation of the Department of Labor and Employment Security; specifying duties; amending ss. 960.06, 960.09, 960.28, F.S., to conform;

Page 931, column 1, from bottom, line 20, after "was" insert: read the first time by title and

Page 936, column 1, between lines 16 and 17 insert:

Section 8. Sections 1 and 2 of this act shall take effect upon becoming a law, and sections 3 through 13 of this act shall take effect July 1, 1985.

The Journal of May 2 was further corrected and approved as follows:

Page 214, column 2, line 32, after "and" insert: after "schools"

The Journal of May 22 was further corrected and approved as follows:

Page 369, column 1, between lines 4 and 5 insert: Amendment 2 as amended was adopted.

ADJOURNMENT

Senator Jenne moved that the Senate adjourn sine die.

The President sounded the gavel and declared the Senate in regular session adjourned sine die at 2:51 p.m.