

By Senator Smith

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A bill to be entitled
An act relating to discretionary sales
surtaxes; amending s. 212.055, F.S.; allowing a
county that meets specified criteria to use the
proceeds from its local government
infrastructure surtax to operate and maintain
certain parks and recreation programs and
facilities; providing an effective date.

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

Section 1. Paragraph (g) of subsection (2) of section
212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative
intent; authorization and use of proceeds.--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.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

(g) Notwithstanding paragraph (d), a county having a
population greater than 75,000 in which the taxable value of
real property is less than 60 ~~40~~ percent ~~or more~~ of the just
value of real property for ~~is exempt or immune from~~ ad valorem

1 tax purposes for the tax year in which an infrastructure
2 surtax referendum is placed before the voters ~~taxation~~, and
3 the municipalities within such a county, may use the proceeds
4 and interest of the surtax for operation and maintenance of
5 parks and recreation programs and facilities established with
6 the proceeds of the surtax throughout the duration of the
7 surtax levy or while interest earnings accruing from the
8 proceeds of the surtax are available for such use, whichever
9 period is longer.

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

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14 SENATE SUMMARY

15 Allows a county that meets specified criteria to use the
16 proceeds from its local government infrastructure surtax
17 to operate and maintain certain parks and recreation
18 programs and facilities.
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