



1                   A bill to be entitled  
2           An act relating to discretionary sales surtax;  
3           amending s. 212.055, F.S.; requiring certain counties,  
4           after a specified date, to use surtax proceeds for  
5           purposes related to fixed guideway rapid transit  
6           systems, bus systems, and development of dedicated  
7           facilities for autonomous vehicles; authorizing the  
8           use of surtax proceeds for the purchase of rights-of-  
9           way under certain circumstances; authorizing the use  
10          of surtax proceeds for refinancing existing bonds;  
11          authorizing municipalities in certain counties, after  
12          a specified date, to use surtax proceeds for certain  
13          purposes; prohibiting the use of such proceeds for  
14          certain purposes; requiring performance audits of  
15          certain counties or school districts holding a  
16          referendum related to local government discretionary  
17          sales surtax; requiring the Office of Program Policy  
18          Analysis and Government Accountability to hire public  
19          accountants to conduct such performance audits;  
20          specifying a time period within which the performance  
21          audit must be completed and made available; providing  
22          a directive to the Division of Law Revision and  
23          Information; providing an effective date.

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



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Section 1. Paragraph (d) of subsection (1) of section 212.055, Florida Statutes, is amended and subsection (10) is added to that section, 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.

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

(d) 1. Except as set forth in subparagraph 2., proceeds from the surtax shall be applied to as many or as few of the uses enumerated below in whatever combination the county commission deems appropriate:

a.1. Deposited by the county in the trust fund and shall be used for the purposes of development, construction,



51 equipment, maintenance, operation, supportive services,  
52 including a countywide bus system, on-demand transportation  
53 services, and related costs of a fixed guideway rapid transit  
54 system;

55 b.2. Remitted by the governing body of the county to an  
56 expressway, transit, or transportation authority created by law  
57 to be used, at the discretion of such authority, for the  
58 development, construction, operation, or maintenance of roads or  
59 bridges in the county, for the operation and maintenance of a  
60 bus system, for the operation and maintenance of on-demand  
61 transportation services, for the payment of principal and  
62 interest on existing bonds issued for the construction of such  
63 roads or bridges, and, upon approval by the county commission,  
64 such proceeds may be pledged for bonds issued to refinance  
65 existing bonds or new bonds issued for the construction of such  
66 roads or bridges; and

67 ~~3. Used by the county for the development, construction,~~  
68 ~~operation, and maintenance of roads and bridges in the county;~~  
69 ~~for the expansion, operation, and maintenance of bus and fixed~~  
70 ~~guideway systems; for the expansion, operation, and maintenance~~  
71 ~~of on-demand transportation services; and for the payment of~~  
72 ~~principal and interest on bonds issued for the construction of~~  
73 ~~fixed guideway rapid transit systems, bus systems, roads, or~~  
74 ~~bridges; and such proceeds may be pledged by the governing body~~  
75 ~~of the county for bonds issued to refinance existing bonds or~~



76 | ~~new bonds issued for the construction of such fixed guideway~~  
77 | ~~rapid transit systems, bus systems, roads, or bridges and no~~  
78 | ~~more than 25 percent used for nontransit uses; and~~

79 |     c.4. Used by the county for the planning, development,  
80 | construction, operation, and maintenance of roads and bridges in  
81 | the county; for the planning, development, expansion, operation,  
82 | and maintenance of bus and fixed guideway systems; for the  
83 | planning, development, construction, expansion, operation, and  
84 | maintenance of on-demand transportation services; and for the  
85 | payment of principal and interest on bonds issued for the  
86 | construction of fixed guideway rapid transit systems, bus  
87 | systems, roads, or bridges; and such proceeds may be pledged by  
88 | the governing body of the county for bonds issued to refinance  
89 | existing bonds or new bonds issued for the construction of such  
90 | fixed guideway rapid transit systems, bus systems, roads, or  
91 | bridges and no more than 25 percent used for nontransit uses.

92 | Pursuant to an interlocal agreement entered into pursuant to  
93 | chapter 163, the governing body of the county may distribute  
94 | proceeds from the tax to a municipality, or an expressway or  
95 | transportation authority created by law to be expended for the  
96 | purpose authorized by this paragraph. Any county that has  
97 | entered into interlocal agreements for distribution of proceeds  
98 | to one or more municipalities in the county shall revise such  
99 | interlocal agreements no less than every 5 years in order to  
100 | include any municipalities that have been created since the



101 prior interlocal agreements were executed.

102 2.a. Beginning October 1, 2022, and to the extent not  
103 prohibited by contracts or bond covenants in effect on October  
104 1, 2022, each county as defined in s. 125.011(1) shall use  
105 proceeds of the surtax only for the following purposes:

106 (I) The planning, design, engineering, or construction of  
107 fixed guideway rapid transit systems and bus systems, including  
108 bus rapid transit systems, and for the development of dedicated  
109 facilities for autonomous vehicles as defined in s. 316.003.

110 (II) The acquisition of rights-of-way for fixed guideway  
111 rapid transit systems and bus systems, including bus rapid  
112 transit systems, and for the development of dedicated facilities  
113 for autonomous vehicles as defined in s. 316.003.

114 (III) The purchase of buses or other capital costs for bus  
115 systems, including bus rapid transit systems.

116 (IV) The payment of principal and interest on bonds  
117 previously issued related to fixed guideway rapid transit  
118 systems or bus systems.

119 (V) As security by the governing body of the county to  
120 refinance existing bonds or to issue new bonds for the planning,  
121 design, engineering, or construction of fixed guideway rapid  
122 transit systems, bus rapid transit systems, or bus systems.

123 b. Effective October 1, 2022, each municipality in a  
124 county, as defined in s. 125.011(1), may use the surtax proceeds  
125 to plan, develop, construct, operate, and maintain roads and



126 bridges in the municipality and to pay the principal and  
127 interest on bonds issued to construct roads or bridges. The  
128 governing body of the municipality may pledge the proceeds for  
129 bonds issued to refinance existing bonds or new bonds issued to  
130 construct such roads or bridges. Additionally, each such  
131 municipality may use surtax proceeds for transit systems within  
132 the municipality.

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134 Proceeds from the surtax may not be used for salaries or other  
135 personnel expenses of the county or municipal transportation  
136 department.

137 (10) (a) For any referendum held on or after the effective  
138 date of this act to adopt or amend a discretionary sales surtax  
139 under this section, an independent certified public accountant  
140 licensed pursuant to chapter 473 shall conduct a performance  
141 audit of the county or school district holding the referendum.  
142 The Office of Program Policy Analysis and Government  
143 Accountability shall procure the certified public accountant and  
144 may use carryforward funds to pay for the services of the  
145 certified public accountant.

146 (b) At least 60 days before the referendum is held, the  
147 performance audit shall be completed and the audit report,  
148 including any findings, recommendations, or other accompanying  
149 documents shall be made available on the official website of the  
150 county or school district. The county or school district shall



151 keep the information on its website for 2 years from the date it  
152 was posted.

153 (c) For purposes of this subsection, the term "performance  
154 audit" means an examination of the county or school district  
155 conducted according to applicable government auditing standards  
156 or auditing and evaluation standards of other appropriate  
157 authoritative bodies. At a minimum, a performance audit must  
158 include an examination of issues related to the following:

159 1. The economy, efficiency, or effectiveness of the county  
160 or school district.

161 2. The structure or design of the county government or  
162 school district to accomplish its goals and objectives.

163 3. Alternative methods of providing county or school  
164 district services or products.

165 4. Goals, objectives, and performance measures used by the  
166 county or school district to monitor and report program  
167 accomplishments.

168 5. The accuracy or adequacy of public documents, reports,  
169 and requests prepared by the county or school district.

170 6. Compliance of the county or school district with  
171 appropriate policies, rules, and laws.

172 Section 2. The Division of Law Revision and Information is  
173 directed to replace the phrase "the effective date of this act"  
174 in Section 1 of this act with the date the act becomes a law.

175 Section 3. This act shall take effect on becoming a law.