

The 2022 Florida Statutes

(including 2022 Special Session A and 2023 Special Session B)

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.—

(a) Each charter county that has adopted a charter, each county the government of which is consolidated with that of one or more municipalities, and each county that is within or under an interlocal agreement with a regional transportation or transit authority created under chapter 343 or chapter 349 may levy a discretionary sales surtax, subject to approval by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

(b) The rate shall be up to 1 percent.

(c)1. The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance with law and must be approved in a referendum held at a general election in accordance with subsection (10).

2. If the proposal to adopt a surtax is by initiative, the petition sponsor must, at least 180 days before the proposed referendum, comply with all of the following:

a. Provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability. The Office of Program Policy Analysis and Government Accountability shall procure a certified public accountant in accordance with subsection (11) for the performance audit.

b. File the initiative petition and its required valid signatures with the supervisor of elections. The supervisor of elections shall verify signatures and retain signature forms in the same manner as required for initiatives under s. [100.371](#)(11).

3. The failure of an initiative sponsor to comply with the requirements of subparagraph 2. renders any referendum held void.

(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. Deposited by the county in the trust fund and shall be used for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a countywide bus system, on-demand transportation services, and related costs of a fixed guideway rapid transit system;

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

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

c. Used by the county for the planning, development, construction, operation, and maintenance of roads and bridges in the county; for the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems; for the planning, development, construction, expansion, operation, and maintenance of on-demand transportation services; and for the payment of principal and interest on bonds issued for the construction of fixed guideway rapid transit systems, bus systems, roads, or bridges; and such proceeds may be pledged by the governing body of the county for bonds issued to refinance existing bonds or new bonds issued for the construction of such fixed guideway rapid transit systems, bus systems, roads, or bridges. Pursuant to an interlocal agreement entered into pursuant to chapter 163, the governing body of the county may distribute proceeds from the tax to a municipality, or an expressway or transportation authority created by law to be expended for the purpose authorized by this paragraph. Any county that has entered into interlocal agreements for distribution of proceeds to one or more municipalities in the county shall revise such interlocal agreements no less than every 5 years in order to include any municipalities that have been created since the prior interlocal agreements were executed.

2.a. To the extent not prohibited by contracts or bond covenants in effect on that date, a county as defined in s. [125.011](#)(1) shall use proceeds from the surtax only for the following purposes:

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

(II) The acquisition of rights-of-way for fixed guideway rapid transit systems, rail systems, and bus systems, including bus rapid transit systems, and for the development of dedicated facilities for autonomous vehicles as defined in s. [316.003](#).

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

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

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

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

(VI) For the operation and maintenance of fixed guideway rapid transit systems and bus routes or extensions thereof, including bus rapid transit systems, which were implemented or constructed subsequent to the passage of the surtax, and for operation and maintenance of services authorized by electors in passing the surtax or included in the ordinance authorizing the levy of the surtax subject to the electorate's approval.

b. To the extent not prohibited by contracts or bond covenants in effect on October 1, 2022, no more than 25 percent of the surtax proceeds may be distributed to municipalities in total in a county as defined in s. [125.011](#)(1). Such municipalities may use the surtax proceeds to plan, develop, construct, operate, and maintain roads and bridges in the municipality and to pay the principal and interest on bonds issued to construct roads or bridges. The governing body of the municipality may pledge the proceeds for bonds issued to refinance existing bonds or new bonds issued to construct such roads or bridges. Additionally, each such municipality may use surtax proceeds for transit systems within the municipality.

(e) As used in this subsection, the term "on-demand transportation services" means transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature.

(f) Any discretionary sales surtax levied under this subsection pursuant to a referendum held on or after July 1, 2020, may not be levied for more than 30 years.