

Charter County Transit System Surtax

Overview

- May be levied at a rate of up to 1%
- Subject to voter approval
- For development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges

Authorization to Levy

- Charter counties that adopted a charter prior to January 1, 1984
- County governments that have consolidated with one or more municipalities
- 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

Counties Eligible to Levy

- Broward – not levied
- Duval – levied at 0.5%
- Hillsborough – not levied
- Miami-Dade – levied at 0.5%
- Pinellas – not levied
- Sarasota – not levied
- Volusia – not levied

Distribution of Proceeds

- The surtax proceeds shall be deposited into the county trust fund or remitted by the county's governing body to an expressway or transportation authority created by law.

Authorized Uses of Proceeds

Proceeds may be applied to as many or as few of the following:

1. 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, and related costs of a fixed guideway rapid transit system.
2. Remitted by the governing body of the county to an expressway or transportation authority for
 - a) development, construction, operation, or maintenance of roads or bridges in the county;
 - b) operation and maintenance of a bus system;
 - c) payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and;
 - d) 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

Authorized Uses of Proceeds

3. Used by the charter county for
 - a) development, construction, operation, and maintenance of roads and bridges in the county;
 - b) the expansion, operation, and maintenance of bus and fixed guideway systems;
 - c) 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;
 - d) 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 and no more than 25 percent used for nontransit uses.

Authorized Uses of Proceeds

4. Used by the charter county for
 - a) the planning, development, construction, operation, and maintenance of roads and bridges in the county;
 - b) the planning, development, expansion, operation, and maintenance of bus and fixed guideway systems;
 - c) 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;
 - i. 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.
 - d) Pursuant to an interlocal agreement, the governing body of the charter county may distribute proceeds from the tax to a municipality, or an expressway or transportation authority to be expended for the authorized purposes.

Sources: Section 212.055, Florida Statutes and 2008 Local Government Financial Information Handbook