

Florida Association of County Managers Workshop

Legislative Update & Policy Guidance

FAC Public Policy Team
November 30, 2016



Florida Association of County Managers

2017 Policy Preview

AirBnB /TDTs

- AirBnB is presenting counties with proposed Voluntary Collection Agreement for Tourist Development Taxes to help “facilitate the reporting, collection & remittance of occupancy taxes”
- Prospective collection only; Waiver of Look Back
- Issue: Can Tax Collector or BOCC legally waive tax liability; FACA Tourist Development Tax Subcommittee. Researching
- DOR on behalf of 22 counties it administers has entered into agreement; 7 other self-administered counties have too.
- Palm Beach County Tax Collector is suing AirBnB for taxes; Monroe actively seeking out other counties for possible class-action
- Broward and Miami-Dade are involved in negotiations; Litigation possible

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2017 Policy Preview

Cell Towers / ROW

- As the telecommunications industry responds to increased demands from users, there is a need to provide more communication infrastructure in both urban and rural areas.
- In some cases, the infrastructure – particularly in dense urban areas -- is generally small and can be affixed to existing light poles, buildings, etc. This type of equipment is part of larger system and is sometimes referred to as a “small cell.” In other areas, coverage demands more intense facilities (“macro” cell sites) and large mono poles are required.
- Historically, counties have regulated these traditional large cell towers through its planning and zoning regulations, providing certainty for both the industry and the community as to where such facilities can be located. As the technology has evolved to include more small cells and other network infrastructure, existing regulations may be insufficient to address recent application requests.
- There appears to be a push by the third-party providers to require locals to permit these facilities as “utilities” and “communication services providers” within county rights-of-way, claiming that state law does not authorize counties to deny them such access.

***New Cell Towers:** To enhance economic growth and community development, FAC SUPPORTS the deployment of advanced wireless communication services that can operate within the defined statutory framework, which allows communication services providers to place communication services within county rights-of-way, subject to local rules, regulations and permit processes that may include the requirement to co-locate such services.

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2017 Policy Preview

Local Gas Taxes - Indexing

- Currently, the State of Florida indexes all highway and offhighway fuel sales taxes, as well as the State Comprehensive Enhanced Transportation (SCETS) tax.
- According to FDOT, it received about \$640 million additional revenue in fiscal year 2014-15 when compared to what collections would have been without fuel tax indexing.
- Based on a report published by the Florida Center for Urban Transportation Research (CUTR), if local option fuel taxes were indexed, an additional \$530 million would be generated during FY 16/17 – FY 19/20.
- Stated differently, by adjusting local option fuel taxes to track the CPI, counties would not see the erosion of nearly a half billion dollars in purchasing power during this time period.

***New Local Option Fuel Tax (Indexing)** – Recognizing that an efficient and modern transportation system is critical to support and expand the economy, counties annually invest billions in this infrastructure. Unfortunately, the primary funding source for county roads – the local option fuel tax – is not indexed to keep pace with inflation, forcing counties to use other revenue sources to meet increased demand. In light of this, and recognizing that the State Motor Fuel Tax has been indexed to the Consumer Price Index (CPI) since 1985, FAC **SUPPORTS** indexing local option fuel taxes to annual adjustments of the CPI.

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2017 Policy Preview

10% Non-Homestead Cap

- In 2008, Florida Voters passed a constitutional referendum that limited the growth or change in the assessment of non-homestead property to 10%
- This constitutional referendum is due to expire at the end of 2018
- In order for it to continue, the renewal question would have to be placed on the ballot in the fall of 2018 to be effective January 1, 2019.

***New 10% Non-Homestead Assessment Limitation**

SUPPORT legislation that would extend current 10% assessment increase limitation on non-homestead property.

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2017 Policy Preview

Constitutional Revision Commission

- Every 20 years the commission meets to examine and recommend changes to the Florida Constitution
- Commission is comprised of 37 people appointed by the Governor (15), the Senate President(9), The Speaker of the House(9) and the Chief Justice of the Florida Supreme Court(3) . The Florida Attorney General automatically gets a seat on the commission.
- Appointments can be made as early as February 6, 2017
- By May 7, 2018,, CRC ballot proposals have to be filed with Secretary of State
- Ballot proposals will be considered during November 2018 general election
- FAC and FACA have CRC Steering committees
- Joint CRC meeting Thursday at Noon

Questions, Discussion & Guidance



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