



Issue Spotlight: Transparency and Accountability

Government must be transparent to taxpayers and accountable for decisions affecting the public. Open records, accessible information, and voter participation are cornerstones of a free and democratic society.

The following bills advance this commitment to be accountable to our constituents. Please refer to bill texts and analyses for more complete and specific information on each bill.

Discretionary Sales Surtax – PCS for HB 5, Rep. DiCeglie

- The bill requires a referendum to adopt or amend a local discretionary sales surtax be held at a general election. It also requires approval of the referendum by two-thirds of the qualified electors voting on the ballot question.
- The bill revises the process for triggering the performance audit currently required. Specifically the bill:
 - Provides that, upon adoption of an ordinance by a local government to hold a discretionary sales surtax referendum, the local government must notify the Office of Program Policy Analysis and Government Accountability (OPPAGA) at least 180 days before the referendum is held.
 - Establishes a process for notifying OPPAGA of the need for a performance audit when a proposal to adopt a discretionary sales surtax is by initiative.

STATUS: Passed Local, Federal & Veterans Affairs Subcommittee on March 5, next stop is Ways & Means Committee

Community Development District Bond Financing – HB 641, Rep. Andrade

- Community development districts (CDDs) are a type of special-purpose local government intended to provide basic urban community services in a cost-effective manner.
- Beginning October 1, 2019, HB 641 provides that the board of supervisors of the district must authorize general obligation bonds, benefit bonds, or revenue bonds resolutions by a two-thirds vote. Currently the board must approve such resolutions by a majority vote of its members.
- The Legislature must approve a new tax or fee, or an increase to a tax or fee, by a two-thirds vote of the membership of each chamber. Providing the same vote threshold for local governments ensures consistency. It is only logical that local governments should meet the same requirement.

STATUS: Passed Local, Federal & Veterans Affairs Subcommittee on March 5, next stop is Ways & Means Committee

Community Redevelopment Agencies – HB 9, Rep. LaMarca

- The Community Redevelopment Act authorizes counties and municipalities to create community redevelopment agencies (CRAs) as a means of redeveloping slums and blighted areas. A county or municipality may create a CRA upon the adoption of a finding of necessity and a finding that a CRA is necessary for carrying out the community redevelopment goals embodied by the Act.



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- The bill provides that new CRAs may only be created by approval of two-thirds of the electors voting in a county-wide referendum held during a primary or general election.
- The bill requires that money in the redevelopment trust fund may only be used pursuant to an annual budget adopted by the board of commissioners and only for those purposes specified in law.
- In recent years, there have been several reported instances of questionable CRA spending in Florida. HB 9 ensures that CRAs are held accountable for using funds appropriately.

STATUS: Passed Local, Federal & Veterans Affairs Subcommittee on March 5, next stop is Ways & Means Committee

Higher Education Transparency – PCB HEC 19-01, Rep. Byrd

- The bill gives the Chief Financial Officer, Senate president, Speaker of the House, or board members opportunities to investigate allegations of waste, fraud or financial mismanagement by a state university or its board of trustees.
- The bill increases oversight over state higher education institutions to ensure they are acting in accordance with state law.
- The bill requires the Board of Governors to develop and annually deliver a training program for trustees.
- The bill requires public access to records relating to state university DSOs, including auditors reports, management letters, any information necessary for auditor's reports, any information related to the expenditure of funds, and any supplemental data requested by the BOG, university board of trustees, the Auditor General, and OPPAGA.
- The bill strengthens oversight of Florida College System (FCS) DSOs by requiring each board to establish thresholds for approval of purchases, acquisitions, projects, and issuance of debt.
- The bill prohibits FCS institution boards of trustees from:
 - Transferring state appropriations to any DSO with a fund balance of greater than \$50 million, unless such funds are pledged for capital projects.
 - Authorizing the use of state funds for travel expenses by any FCS institution DSO.
- The bill deletes an exemption to the prohibition against the giving of any gift, either directly or indirectly, to a political committee by a FCS institution DSO.
- The bill revises FCS institution DSO requirements relating to personal services.
- The bill requires all FCS institutions to report annually to the Legislature the amount of state appropriations transferred to any DSO during the previous fiscal year, the purpose for which the funds were transferred, and the remaining balance of any funds transferred.

STATUS: Passed Higher Education & Career Readiness Subcommittee on March 6, will receive a bill number and references



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Taxation Transparency – PCB WMC 19-01

- Truth in taxation is critical for public accountability in the exercise of one of the most serious responsibilities of elected officials -- taxation. The legislation requires select state and local "levies" to be identified as taxes, instead of their current titles as fees, surcharges, assessments or similar terms.

STATUS: Passed Ways & Means Committee on March 6, will receive a bill number and references