



**FINANCE, TAXATION & PERSONNEL COMMITTEE**

**Thursday, August 12, 2021  
1:00 p.m. – 3:00 p.m. EDT**

**Cypress Ballroom 3  
World Center Marriott Resort  
8701 World Center Drive  
Orlando, FL 32821**

**Call Number: (888) 585-9008  
Conference Room Number: 339-443-847**

**FLC Staff Contact: Amber Hughes**



# Agenda



**Finance, Taxation & Personnel Policy Committee**  
**Thursday, August 12, 2021 ~ 1:00 p.m.—3:00 p.m.**  
**Orlando World Center Marriott**

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**AGENDA**

- I.** Introduction & Opening Remarks..... **Chair Kenny Johnson**  
Deputy Mayor, City of Palm Bay
- II.** Announcements..... **Amber Hughes, FLC Staff**
  - A.** FLC Policy Committee Process for 2021-2022
  - B.** Key Legislative Dates
  - C.** Home Rule Hero Criteria
  - D.** Key Contacts – Click [HERE](#) to sign up
- III.** Finalize Language of Recommended Priority & Policy Statements..... **Amber Hughes, FLC Staff**
  - A.** Priority: Communication Services Tax Reform
  - B.** Policy Position: Local Business Tax Protection
- IV.** Closing Remarks..... **Chair Kenny Johnson**  
Deputy Mayor, City of Palm Bay
- V.** Adjournment



# Committee Roster



## 2021-2022 Legislative Policy Committee

### Finance, Taxation & Personnel

*Staffed by: Amber Hughes, Senior Legislative Advocate*

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#### **CHAIR:**

**The Honorable Kenny Johnson**  
Deputy Mayor, City of Palm Bay

#### **VICE CHAIR:**

**The Honorable John Carroll**  
Commissioner, City of Largo

#### **MEMBERS:**

**Mr. Kimball R. Adams, CPA**  
Director of Finance, City of Largo

**The Honorable Erik Arroyo**  
Vice Mayor, City of Sarasota

**Mr. Terry Atchley**  
City Manager, City of Wauchula

**The Honorable Troy G. Avera, Jr.**  
Vice Mayor, City of Monticello

**The Honorable Thomas Barnhorn**  
Vice Mayor, City of Seminole

**The Honorable Milton J. Block**  
Vice Mayor, Town of Jupiter Inlet Colony

**The Honorable Pat Brayton**  
Mayor, City of Brooksville

**The Honorable Jackie Gary Clarke**  
Vice Mayor, Village of Indiantown

**The Honorable Carolyn Cooper**  
Commissioner, City of Winter Park

**Ms. Christine C. Davis**  
Director of Finance, City of Orange City

**Mr. Bart Diebold**  
Public Works Administrator, City of Pinellas Park

**The Honorable Mark A. Douglas**  
Commissioner, City of Sunrise

**The Honorable Brent Eden**  
Commissioner, City of Lake Alfred

**The Honorable Robert Gottlieb**  
Vice Mayor, Town of South Palm Beach

**The Honorable Martin Harper**  
Council Member, City of Orange City

**Ms. Julie A. Hennessy, MMC**  
City Clerk, City of DeLand

**Ms. Lorenda Houghton**  
Director of Finance, City of Tavares

**The Honorable Linda Hudson**  
Mayor, City of Fort Pierce

**Ms. Patricia R. Jackson, CMC**  
City Manager, City of Polk City

**Ms. Brittany Jumper, MPA**  
Support Services Director/Comptroller, City of  
Satellite Beach

**Mr. David Keller, CPFIM**  
Fiscal Affairs Special Projects Manager, City of  
Hollywood

**The Honorable Nathan Kelley**  
Councilman, City of Fort Walton Beach

**The Honorable Barbara Langdon**  
Commissioner, City of North Port

**Mr. John C. Lege, III, CGFO, CPFO**  
Director of Finance, City of Delray Beach

**The Honorable Kevin McCann**  
Mayor, City of Winter Springs

**The Honorable Tammie McCaskill**

Commissioner, City of Palatka

**The Honorable Carol M. McCormack**

Mayor, Town of Palm Shores

**Mr. Christopher McCullion**

Chief Financial Officer, City of Orlando

**The Honorable Fernando Meza**

Councilman, City of Jacksonville Beach

**The Honorable Mike Miller**

Councilmember, City of Sanibel

**The Honorable Jacqueline Porter**

Commissioner, City of Tallahassee

**The Honorable Michael Radzik**

Councilmember, City of Groveland

**Ms. Francine Ramaglia, CPA, AICP, ICMA-CM**

Director of Financial Services, Town of  
Loxahatchee Groves

**The Honorable Gary M. Ready**

Vice Mayor, Village of Palm Springs

**Mr. Bryan Reardon**

Cities Infrastructure Executive,  
Siemens/Business Watch

**The Honorable Patti Reed**

Councilwoman, City of Pinellas Park

**The Honorable Paul R. Shalhoub**

Mayor, Town of Lake Clarke Shores

**The Honorable Susan Starkey**

Councilwoman, Town of Davie

**The Honorable Johnny W. Streets, Jr.**

Councilman, City of Fort Myers

**Ms. Kelly Strickland**

Finance Director, City of Sarasota

**The Honorable Robert R. Stuart**

Commissioner, City of Orlando

**Ms. Debra S. Sullivan**

City Administrator, City of Belleair Bluffs

**Mr. Darrel L. Thomas**

Chief Financial Officer, City of Weston

**Ms. Ann Toney-Deal, ICMA-CM**

City Manager, City of Seminole

**The Honorable Robert H. Yaffe**

Councilmember, Town of Bay Harbor Islands

**The Honorable Brian Yates**

Commissioner, City of Winter Haven



# Policy Development Process

# 2021-2022 FLC Legislative Policy Process

The League's Charter and Bylaws specify that the League shall engage only on legislation that pertains directly to "municipal affairs." "Municipal affairs" means issues that directly pertain to the governmental, corporate and proprietary powers to conduct municipal government, perform municipal functions, render municipal services, and raise and expend revenues. Protecting Florida's cities from egregious far-reaching attacks on Home Rule powers will always be the top priority.

Each year, municipal officials from across the state volunteer to serve on the League's legislative policy committees. Appointments are a one-year commitment and involve developing the League's *Legislative Action Agenda*. The action agenda addresses priority issues of statewide interest that are most likely to affect daily municipal governance and local decision-making during the upcoming legislative session.

Policy committee members also help League staff understand the real-world implications of proposed legislation, and they are asked to serve as advocates throughout the year. To get a broad spectrum of ideas and to better understand the impact of League policy proposals on rural, suburban and urban cities of all sizes, it is ideal that each of Florida's cities be represented on one or more of the legislative policy committees.

The Florida Legislature convenes the 2022 Legislative Session on January 11. The League's legislative policy committee meetings commence in June 2021 and meet three times.

There are currently five standing legislative policy committees:

**Finance, Taxation and Personnel Committee:** This committee addresses *municipal roles* in general finance and tax issues, Home Rule revenues, infrastructure funding, insurance, local option revenues, pension issues, personnel and collective bargaining issues, revenue sharing, tax and budget reform, telecommunications and workers' compensation.

**Land Use and Economic Development Committee:** This committee addresses policies specific to *municipal concerns* with community redevelopment, economic development, growth management and land use planning issues, annexation, eminent domain, tort liability, property rights and ethics.





**Municipal Administration Committee:** This committee addresses *municipal concerns* with code enforcement, elections, emergency management, gaming, homeland security, public meetings, public property management, public records, public safety, and procurement, as well as charter counties and special districts.

**Transportation and Intergovernmental Relations Committee:** This committee addresses *municipal concerns* relating to transportation, highway safety, as well as aviation, affordable housing (and homelessness), billboards, building codes, charter schools, rights-of-way and veterans affairs.

**Utilities, Natural Resources and Public Works Committee:** This committee addresses policies specific to *municipal concerns* with coastal management, energy, environmental and wetlands permitting, hazardous and toxic wastes, recycling, solid waste collection and disposal, stormwater, wastewater treatment and re-use, water management, water quality and quantity.

At the last meeting, each of the five policy committees adopts ONE legislative priority that will be submitted to the Legislative Committee. The Legislative Committee is composed of:

- ▶ Each legislative policy committee chair and the chairs of the other standing committees.
- ▶ The president of each local and regional league.
- ▶ The presidents of several other municipal associations.
- ▶ Chairs of the municipal trust boards.
- ▶ Several at-large members appointed by the League president.

The policy priorities, as adopted by the Legislative Committee, are then recommended to the general membership for approval as the League's *Legislative Action Agenda*.



In addition, a legislative policy committee may, but is not required to, recommend ONE policy position related to other relevant legislative issues. (The policy position must satisfy the same criteria above for legislative priorities.) The recommended policy position will be considered by the Legislative Committee. If favorably considered by that committee, it will be considered by the general membership. If adopted by the general membership, the policy position may be published and communicated to legislators and others, as appropriate.

Due to Sunshine Law issues, only one elected official per city can be represented on a committee, but a city could have an elected and a non-elected city official on each of the five policy committees. Appointments are made by the League president based upon a city official's support and advocacy of the *Legislative Action Agenda*, and participation at meetings, Legislative Action Days and other legislative-related activities.

### 2021 Legislative Policy Committee Meeting Dates

- ▶ June 11, 2021, 10:00 a.m. to 3:00 p.m. at the Hyatt Regency Orlando Airport, 9300 Fuqua Blvd., Orlando, FL 32827.
- ▶ July 16, 2021, 10:00 a.m. to 3:00 p.m. at the Hyatt Regency Orlando Airport, 9300 Fuqua Blvd., Orlando, FL 32827.
- ▶ August 12, 2021, 1:00 p.m. to 3:00 p.m. during FLC Annual Conference. The Conference will be held at the Orlando World Center Marriott, 8701 World Center Drive, Orlando, FL 32821.
- ▶ Legislative Policy Committees will meet during FLC Legislative Conference on November 3-5, 2021, at the Embassy Suites Lake Buena Vista South, 4955 Kyngs Heath Rd., Kissimmee, FL 34746.

If you are interested in serving or learning more, please contact Mary Edenfield at 850.701.3624 or [medenfield@flcities.com](mailto:medenfield@flcities.com).





# Key Dates



## 2021 – 2022 Key Legislative Dates

### August

12-14 FLC Annual Conference – Orlando World Center Marriott, 8701 World Center Dr, Orlando, FL 32821. Legislative Policy Committees (Round 3) meet August 12 at 1:00 p.m. – 3:00 p.m. ET.

### September

20-24 Legislative Interim Committee Meetings

### October

11-15 Legislative Interim Committee Meetings

18-22 Legislative Interim Committee Meetings

### November

1-5 Legislative Interim Committee Meetings

3-5 FLC Legislative Conference – Embassy Suites Lake Buena Vista South, 4955 Kyns Heath Road, Kissimmee, FL 34746

15-19 Legislative Interim Committee Meetings

18-20 NLC City Summit – Salt Lake City

29-December 3 Legislative Interim Committee Meetings

### January

11 Regular Legislative Session Convenes

### February

8-9 FLC Legislative Action Days

### March

11 Last Day of Regular Session



# Home Rule Hero Criteria

# Do you want to become a **HOME RULE HERO?**

**AS THE ADAGE GOES, "ALL POLITICS IS LOCAL."** Successful advocacy starts at home, not in Tallahassee. No one – not even a professional lobbyist – can tell your community's story better than you. Your involvement helps the League's legislative team turn the abstract into the concrete. It is essential for helping legislators understand how their decisions may impact their communities back home.

The League appreciates the individual advocacy efforts undertaken by municipal officials throughout the state. Each year, there are some League members who make an extraordinary effort; people who stand out for their high level of participation and effectiveness. The Home Rule Hero Award was created to acknowledge and thank them for their efforts. Hundreds of municipal officials have been recognized as "Home Rule Heroes" since the award's inception in 2009, and we thank you!

Home Rule Hero Award recipients are selected by the League's legislative team following each legislative session.

For the award, the most important criteria is timely response and action to FLC's Legislative Alerts, and notifying FLC staff of communications with their legislators.

Other exceptional efforts are:

- Attending the Florida League of Cities' Legislative Action Days in Tallahassee and Legislative Conference.
- Testifying before a House or Senate committee on an FLC issue.
- Participating in FLC's Monday Morning "Call-ins" during session and on FLC's pre-and post-legislative session webinars.
- Participating in FLC's Legislator "Key Contact" program.
- Meeting legislators in their districts or in Tallahassee.
- Providing information and data about how proposed legislation will specifically impact your city (telling your city's "story").
- Communicating frequently and effectively with legislators and their staff, and publicly recognizing them for their assistance.
- Attending local legislative delegation meetings to discuss municipal issues.
- Setting up opportunities for legislators and their staff to attend a city council meeting or special event; tour a park, project or facility; and attend a local league meeting.
- Placing an opinion editorial piece on FLC priority issues in a news media outlet.
- Participating on a FLC legislative policy committee.
- Participating in a Federal Action Strike Team fly-in to Washington, D.C.
- During an election year, providing opportunities for candidates for legislative offices to learn about your city and its issues, and introducing candidates to key city stakeholders or those in your professional network.

For more information on these activities and ways to step up your advocacy game, please contact Allison Payne at [apayne@flcities.com](mailto:apayne@flcities.com).



# Communication Services Tax Reform



## Communications Services Tax Reform

### Draft Priority Statement:

The Florida League of Cities SUPPORTS reforming the Communications Services Tax in a manner that is revenue neutral; provides for a broad and equitable tax base; provides for enhanced stability and reliability as an important revenue source for local government; and provides a uniform method for taxing communication services in Florida. Reform should promote a competitively neutral tax policy that will free consumers to choose a provider based on tax-neutral considerations.

### Background:

In 2000, the Florida Legislature restructured taxes and fees on telecommunications, cable, direct-to-home satellite and related services under the Communications Services Simplification Act. The Act replaced and consolidated seven different state and local taxes and fees into a single tax that has two centrally administered parts, the state and the local communications services tax (CST). The intent of this legislation was to provide a fair, efficient and uniform method for taxing communications services sold in Florida, including a competitively neutral tax policy for consumers.

The CST applies to telecommunications, video, direct-to-home satellite, and related services. The definition of *communications services* encompasses voice, data, audio, video, or any other information or signals transmitted by any medium. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. The tax is comprised of two parts: the Florida CST and the local CST.

The local CST is one of the main sources of locally levied general revenue for municipalities, providing them with \$373 million annually. Counties collect almost \$200 million a year. The State of Florida collects approximately \$687 million, including direct-to-home satellite. The state shares a portion of direct-to-home satellite revenues with cities through the Municipal Revenue Sharing Program and Local Half-Cent Sales Tax Program. These revenues may be used for any public purpose, including pledging the revenues to secure bonds.

**Contact:** Amber Hughes, Sr. Legislative Advocate – 850.701.3621 – [ahughes@flcities.com](mailto:ahughes@flcities.com)





# Local Business Tax Protection



## Local Business Tax Protection

### **Draft Policy Position Statement:**

The Florida League of Cities SUPPORTS legislation that protects general revenues collected from the local business tax. These revenues are used to provide essential municipal services such as public safety and constructing and maintaining roads and bridges, public parks and open spaces. Maintaining a diversified revenue base strengthens the fiscal stability of local governments and improves their ability to serve citizens and businesses.

### **Background:**

Currently, a municipality may impose a local business tax for the privilege of engaging in or managing a business, profession or occupation within its jurisdiction. The amount of the tax, as well as the occupations and businesses on which the tax is imposed, is determined by the local government. Local business tax revenues collected by municipalities are used to assist funding of services critical to business, such as zoning, permitting, code enforcement, and police and fire.

Local governments may also use business tax revenues to help fund other vital services, such as economic development programs that present a direct benefit to businesses through the marketing of local areas. These revenues may be used for any public purpose, including pledging the revenues to secure bonds. Collections for municipal local business tax revenues are approximately \$163 million annually. Reducing this important source of general revenue would require municipalities to increase taxes, fees and millage or cut services to make up for this financial loss.



# Notes

