By Senator Montford

| | 3-01213A-13 20131052 |
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| 1 | A bill to be entitled |
| 2 | An act relating to discretionary sales surtaxes; |
| 3 | amending s. 212.055, F.S.; authorizing a county school |
| 4 | board to use the school surtax to purchase school |
| 5 | buses; providing an effective date. |
| 6 | |
| 7 | Be It Enacted by the Legislature of the State of Florida: |
| 8 | |
| 9 | Section 1. Subsection (6) of section 212.055, Florida |
| 10 | Statutes, is amended to read: |
| 11 | 212.055 Discretionary sales surtaxes; legislative intent; |
| 12 | authorization and use of proceedsIt is the legislative intent |
| 13 | that any authorization for imposition of a discretionary sales |
| 14 | surtax shall be published in the Florida Statutes as a |
| 15 | subsection of this section, irrespective of the duration of the |
| 16 | levy. Each enactment shall specify the types of counties |
| 17 | authorized to levy; the rate or rates which may be imposed; the |
| 18 | maximum length of time the surtax may be imposed, if any; the |
| 19 | procedure which must be followed to secure voter approval, if |
| 20 | required; the purpose for which the proceeds may be expended; |
| 21 | and such other requirements as the Legislature may provide. |
| 22 | Taxable transactions and administrative procedures shall be as |
| 23 | provided in s. 212.054. |
| 24 | (6) SCHOOL CAPITAL OUTLAY SURTAX |
| 25 | (a) The school board in each county may levy, pursuant to |
| 26 | resolution conditioned to take effect only upon approval by a |
| 27 | majority vote of the electors of the county voting in a |
| 28 | referendum, a discretionary sales surtax at a rate that may not |
| 29 | exceed 0.5 percent. |

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| 30 | (b) The resolution shall include a statement that provides |
| 31 | a brief and general description of the school capital outlay |
| 32 | projects to be funded by the surtax. The statement shall conform |
| 33 | to the requirements of s. 101.161 and shall be placed on the |
| 34 | ballot by the governing body of the county. The following |
| 35 | question shall be placed on the ballot: |
| 36 | |
| | FOR THECENTS TAX |
| 37 | |
| | AGAINST THECENTS TAX |
| 38 | |
| 39 | (c) The resolution providing for the imposition of the |
| 40 | surtax shall set forth a plan for use of the surtax proceeds for |
| 41 | fixed capital expenditures or fixed capital costs associated |
| 42 | with the construction, reconstruction, or improvement of school |
| 43 | facilities and campuses that which have a useful life expectancy |
| 44 | of 5 or more years; for , and any land acquisition, land |
| 45 | improvement, design, and engineering costs related thereto; and |
| 46 | for the purchase of school buses. Additionally, the plan must |
| 47 | shall include the costs of retrofitting and providing for |
| 48 | technology implementation, including hardware and software, for |
| 49 | the various sites within the school district. Surtax revenues |
| 50 | may be used for the purpose of servicing bond indebtedness to |
| 51 | finance projects authorized by this subsection, and any interest |
| 52 | accrued thereto may be held in trust to finance such projects. |
| 53 | Neither the proceeds of the surtax nor any interest accrued <u>may</u> |
| 54 | thereto shall be used for operational expenses. |
| 55 | (d) Surtax revenues collected by the Department of Revenue |
| 56 | pursuant to this subsection shall be distributed to the school |

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| 57 | board imposing the surtax in accordance with law. | |
| 58 | Section 2. This act shall take effect July 1, 2013. | |
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