By the Committee on Education; and Senator Montford

581-04824-13 20131052c1

A bill to be entitled

An act relating to discretionary sales surtaxes; amending s. 212.055, F.S.; authorizing a county school board to use the school surtax to purchase school buses and other needs; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

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Section 1. Subsection (6) of section 212.055, Florida Statutes, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

- (6) SCHOOL CAPITAL OUTLAY SURTAX.-
- (a) The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

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(b) The resolution shall include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The statement shall conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

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....FOR THECENTS TAX

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....AGAINST THECENTS TAX

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- (c) The resolution providing for the imposition of the surtax shall set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that which have a useful life expectancy of 5 or more years; for, and any land acquisition, land improvement, design, and engineering costs related thereto; and for the purchase of school buses. Additionally, the plan must shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used for the purpose of servicing bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued may thereto shall be used for operational expenses.
- (d) The resolution may also set forth a plan for using the proceeds of the surtax to fund expenses authorized under s.

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581-04824-13 20131052c1 57 1011.71(2)-(5). Such plan may provide that the proceeds of the 58 surtax, including interest accrued on the revenues of the 59 surtax, be used for the expenses of maintaining, renovating, or 60 repairing existing school facilities or maintaining, securing, or upgrading technology equipment for schools. 61 62 (e) (d) Surtax revenues collected by the Department of 63 Revenue pursuant to this subsection shall be distributed to the 64

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