HB 1395 2013

A bill to be entitled

An act relating to the discretionary school sales surtax; amending s. 212.055, F.S.; revising provisions with respect to the content of school board resolutions that impose discretionary school surtaxes and the required referendum ballot statements relating to such resolutions; providing that the inclusion of specified costs for technology in the plan for use of surtax proceeds is discretionary; authorizing the expenditure of surtax proceeds for certain fixed capital expenditures and costs associated with facilities and campuses of Florida College System institutions and state universities under specified conditions and circumstances; providing an effective date.

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

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

Page 1 of 3

HB 1395 2013

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.
- (b) The resolution shall include a statement that provides a brief and general description of the <u>new or existing</u> 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:

....FOR THE ....CENTS TAX

....AGAINST THE ....CENTS TAX

(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 which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement,

Page 2 of 3

HB 1395 2013

design, and engineering costs related thereto. Additionally, the plan <u>may shall</u> 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 thereto shall be used for operational expenses.

- (d) Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.
- (e) For purposes of this subsection, the terms "new or existing school projects" and "school facilities and campuses" may include fixed capital expenditures and fixed capital costs associated with facilities and campuses of Florida College System institutions and state universities, if an interlocal agreement between and among the levying school district, and the corresponding Florida College System institutions or state universities is adopted and approved by their respective governing bodies and provided that all expenditures or costs are for the construction, reconstruction, or improvement of facilities and campuses located in the county in which the surtax is approved.
  - Section 2. This act shall take effect July 1, 2013.