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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 as
4 defined in s. 125.011(1), F.S., to levy a surtax up to
5 a specified amount for the benefit of a Florida
6 College System institution and a state university in
7 the county pursuant to an ordinance conditioned to
8 take effect upon approval in a county referendum;
9 requiring the ordinance to be enacted before a
10 specified date; prohibiting the referendum unless the
11 Florida College System institution attains certain
12 completion rates; providing permissible uses of the
13 surtax proceeds; providing referendum requirements and
14 procedures; requiring that the proceeds from the
15 surtax be transferred into a specified account and
16 managed in a specified manner; establishing an
17 oversight board with specified duties,
18 responsibilities, and requirements relating to the
19 expenditure of surtax proceeds; providing for the
20 appointment of members of the oversight board;
21 requiring that the board of trustees of each
22 institution receiving surtax proceeds prepare an
23 annual plan for submission to the oversight board for
24 approval; providing that state funding may not be
25 reduced because an institution receives surtax funds;
26 providing for the scheduled expiration of the surtax;
27 prohibiting certain counties from levying the surtax
28 within a specified period; providing an effective
29 date.

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

Section 1. Subsection (9) is added to section 212.055, Florida Statutes, 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.

(9) HIGHER EDUCATION SURTAX.—A county as defined in s. 125.011(1), pursuant to an ordinance that is conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, may levy a surtax of up to 0.5 percent for the benefit of a Florida College System institution and a state university as defined in s. 1000.21 which are located in the county.

(a) The ordinance must be enacted by the governing body of the county before June 1 of the year in which the referendum is to be held. However, the referendum may not be held until at least 40 percent of the students seeking an associate degree

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59 from the Florida College System institution located in the
60 county attain completion within 150 percent of catalogue time,
61 or at least 45 percent of the students seeking an associate
62 degree from the institution attain completion within 200 percent
63 of catalogue time, as reflected in data collected by the
64 Integrated Postsecondary Education Data System. If the
65 institution has met either completion rate, the referendum shall
66 be scheduled for the next available countywide election after
67 June 1.

68 (b) The permissible uses of the surtax proceeds include
69 capital expenditures and infrastructure projects; fixed capital
70 costs associated with the construction, reconstruction,
71 renovation, maintenance, or improvement of facilities and
72 campuses that have a useful life expectancy of at least 5 years;
73 deferred maintenance; land improvement, design, and engineering
74 costs related thereto; and the expansion and enhancement of
75 facilities at all institution sites within the county. The
76 proceeds from the surtax may be used by a state university for
77 the land acquisition of parcels that are contiguous to its
78 existing main campus. The proceeds of the surtax must be set
79 aside and invested as permitted by law, with the principal and
80 income to be used for the purposes listed in this subsection as
81 administered by the board of trustees.

82 (c) The expense of holding the referendum may not be paid
83 with student fees or any public funds, but shall be paid only
84 with funds received from private sources or with college
85 auxiliary funds. The county must provide at least 30 days'
86 notice of the election as provided in s. 100.342.

87 (d) The referendum providing for the imposition of the

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88 surtax must include a statement that provides a brief and
89 general description of the purposes for which the proceeds of
90 the surtax may be used, conform to the requirements of s.
91 101.161, and be placed on the ballot by the governing body of
92 the county. The following question shall be placed on the
93 ballot:

94
95 FOR THE. . . .CENTS TAX INCREASE
96 AGAINST THE. . . .CENTS TAX INCREASE

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98 (e) Upon approval of the referendum, 90 percent of the
99 proceeds from the surtax must be transferred by the department
100 into a Florida Prime account managed by the State Board of
101 Administration and used only for the operation, maintenance, and
102 administration of the Florida College System institution within
103 that county and 10 percent of the proceeds from the surtax must
104 be transferred by the Department of Revenue into a Florida Prime
105 account managed by the State Board of Administration and used
106 only for the operation, maintenance, land acquisition, and
107 administration of the state university.

108 (f) Upon approval by referendum, an oversight board shall
109 be established to review and accept or amend expenditures of the
110 proceeds of the surtax and to review the plan prepared by the
111 boards of trustees pursuant to paragraph (g). The oversight
112 board shall meet at least quarterly. Meetings of the oversight
113 board are public meetings under s. 286.011. Minutes, including a
114 record of all votes cast, must be maintained for all meetings.

115 1. The board shall be composed of nine members appointed by
116 the Governor who are residents of the county and have an

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117 outstanding reputation for professional ability with substantial
118 professional accomplishment in their fields, as follows:

119 a. One member from the county's official economic
120 development organization that is designated by Enterprise
121 Florida, Inc.

122 b. One member with experience in higher education.

123 c. One member with experience in higher education
124 management.

125 d. One member who is a professional engineer.

126 e. One member who is a certified public accountant licensed
127 in this state.

128 f. One member who is an attorney licensed to practice law
129 in this state.

130 g. One member with experience in real estate development.

131 h. One member with experience in finance.

132 i. One member who is a professional architect.

133 2. Initial appointments to the oversight board shall be
134 made by the Governor within 60 days after the passage of the
135 referendum. Each member shall be appointed for a 4-year term and
136 may be reappointed. A vacancy on the board shall be filled for
137 the unexpired portion of the term in the same manner as the
138 original appointment.

139 (g) The Florida College System institution board of
140 trustees and the state university board of trustees shall
141 annually prepare plans that specify how each board of trustees
142 intends to allocate and expend the funds for the institutions'
143 upcoming fiscal year and submit such plans to the oversight
144 board for approval. All proposed spending plans to be considered
145 for approval must be presented at a quarterly meeting of the

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146 oversight board and may not be considered for final approval
147 until the following scheduled quarterly meeting, which shall be
148 at least 90 days after the previous quarterly meeting.

149 (h) The annual apportionment of state funds for the support
150 of a state university and a Florida College System institution
151 allocated under general law may not be reduced because the
152 institutions have received funds pursuant to a sales surtax
153 levied under this subsection.

154 (i) A surtax imposed under this subsection expires 5 years
155 after the effective date of the surtax.

156 (j) A county that levies a surtax under this subsection may
157 not, for at least 20 years after expiration of the surtax,
158 propose another referendum for a surtax under this subsection.

159 Section 2. This act shall take effect upon becoming a law.