

By Senator Bennett

21-1784A-04

See HB 1279

1 A bill to be entitled

2 An act relating to an additional sales surtax

3 levy for school purposes; amending s. 212.055,

4 F.S.; authorizing school districts to levy an

5 additional sales surtax by resolution for

6 certain purposes; specifies resolution

7 requirements; requiring referendum approval;

8 specifying a rate; requiring public hearings;

9 specifying notice requirements; providing

10 referendum requirements; requiring a plan for

11 capital outlay projects or any operations

12 purposes funded by the surtax; specifying plan

13 requirements; providing for pledging surtax

14 revenues for revenue bonds; prohibiting school

15 or educational facilities impact fees;

16 requiring repeal of such fees under certain

17 circumstances; providing that certain funds to

18 be received by certain school boards for

19 certain purposes be placed in reserve by the

20 Executive Office of the Governor until certain

21 conditions by the Commissioner of Education for

22 release of funds are met; specifying certain

23 conditions; amending s. 125.01, F.S.;

24 prohibiting certain counties from levying any

25 impact fee for school purposes; amending s.

26 212.054, F.S., to conform; providing an

27 effective date.

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

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1 Section 1. Subsection (8) is added to section 212.055,
2 Florida Statutes, to read:

3 212.055 Discretionary sales surtaxes; legislative
4 intent; authorization and use of proceeds.--It is the
5 legislative intent that any authorization for imposition of a
6 discretionary sales surtax shall be published in the Florida
7 Statutes as a subsection of this section, irrespective of the
8 duration of the levy. Each enactment shall specify the types
9 of counties authorized to levy; the rate or rates which may be
10 imposed; the maximum length of time the surtax may be imposed,
11 if any; the procedure which must be followed to secure voter
12 approval, if required; the purpose for which the proceeds may
13 be expended; and such other requirements as the Legislature
14 may provide. Taxable transactions and administrative
15 procedures shall be as provided in s. 212.054.

16 (8) DISTRICT SCHOOL CAPITAL OUTLAY AND OPERATIONS
17 SURTAX.--

18 (a) In addition to any other surtax levied pursuant to
19 this section, the school board in each county may levy,
20 pursuant to a resolution adopted by a majority vote of the
21 school board and conditioned to take effect only upon approval
22 by a majority vote of the electors of the county voting in a
23 referendum, a discretionary sales surtax at a rate not to
24 exceed 1 percent. The resolution shall specify the term and
25 proposed uses of the surtax. Proceeds of the surtax may be
26 used solely for school capital outlay or any operating
27 purposes.

28 (b) Before adopting a resolution imposing the surtax
29 authorized by this subsection, the school board shall conduct
30 a public hearing in each municipality in the county to discuss
31 the proposed resolution and the term, projects, and uses

1 specified in the resolution. Such public hearings shall be
2 conducted in accordance with the meeting and notice
3 requirements of s. 200.065 but addressing the sales surtax
4 instead of ad valorem millage and specifying application to
5 any operating purposes. For purposes of the notice under s.
6 200.065 for the sales surtax, references in the notice to uses
7 of tax proceeds for operations shall not be limited to
8 maintenance operations but shall include any operating
9 purposes proposed by the school board to be funded by surtax
10 proceeds.

11 (c) A statement that includes a brief and general
12 description of the purposes to be funded by the surtax and
13 that conforms to the requirements of s. 101.161 shall be
14 placed on the ballot by the governing body of the county. The
15 following questions shall be placed on the ballot:

16 FOR THE. . . .CENTS TAX

17 AGAINST THE. . . .CENTS TAX

18 (d) If the resolution providing for the imposition of
19 the surtax proposes to use any proceeds of the surtax for
20 school capital outlay, the resolution shall set forth a plan
21 for use of the surtax proceeds for fixed capital expenditures
22 or fixed capital costs associated with the construction,
23 reconstruction, or improvement of specific educational
24 facilities which have a useful life expectancy of 5 or more
25 years, and any land acquisition, land improvement, design, and
26 engineering costs related thereto. The plan shall contain an
27 implementation schedule for construction of the specific
28 school facilities described in the plan. If the resolution
29 providing for imposition of the surtax proposes to use any
30 surtax proceeds for any operating purposes, the plan shall
31 also specify the proposed allocations of surtax proceeds for

1 such operating purposes. A school district that receives
2 proceeds under this subsection may pledge the proceeds for the
3 purpose of servicing new bond indebtedness incurred pursuant
4 to law. A school district may use the services of the Division
5 of Bond Finance pursuant to the State Bond Act to issue any
6 bonds through the provisions of this subsection.

7 (e) Pursuant to s. 212.054(4), the proceeds of the
8 surtax levied under this subsection shall be distributed to
9 the school district of the county in which the surtax was
10 collected.

11 (f) Any school board levying the surtax authorized by
12 this subsection may not impose any school or educational
13 facilities impact fee and, prior to levying the surtax, shall
14 repeal any existing school or educational facilities impact
15 fee imposed by the board.

16 Section 2. Any funds to be received pursuant to
17 section 212.055(8), Florida Statutes, by a school district in
18 a county as defined in section 125.011(1), Florida Statutes,
19 with a population greater than 2 million, shall be placed in
20 reserve by the Executive Office of the Governor until the
21 Commissioner of Education certifies that conditions for
22 release of funds have been met. These conditions shall include
23 a recommendation for release of funds received from the Land
24 Acquisition and Facilities Maintenance Operations Advisory
25 Board appointed by the Governor and the Legislature. Any
26 recommendation from the advisory board for the release of
27 funds shall include certification that policies established,
28 procedures followed, and expenditures made by such school
29 board related to site acquisition and facilities planning,
30 construction, and facilities maintenance operations are
31 consistent with recommendations of the Land Acquisition and

1 Facilities Maintenance Operations Advisory Board and will
2 accomplish corrective action recommended by the Auditor
3 General and the Office of Program Policy Analysis and
4 Government Accountability.

5 Section 3. Subsection (8) is added to section 125.01,
6 Florida Statutes, to read:

7 125.01 Powers and duties.--

8 (8) Any county in which the school board is levying
9 the local option sales surtax pursuant to s. 212.055(8) is
10 prohibited from levying any impact fee for school purposes.

11 Section 4. Subsection (7) of section 212.054, Florida
12 Statutes, is amended to read:

13 212.054 Discretionary sales surtax; limitations,
14 administration, and collection.--

15 (7)(a) The governing body of any county levying a
16 discretionary sales surtax or the school board of any county
17 levying the school capital outlay surtax authorized by s.
18 212.055(6) or (8) shall notify the department within 10 days
19 after final adoption by ordinance, resolution, or referendum
20 of an imposition, termination, or rate change of the surtax,
21 but no later than November 16 prior to the effective
22 date. The notice must specify the time period during which
23 the surtax will be in effect and the rate and must include a
24 copy of the ordinance or resolution and such other information
25 as the department requires by rule. Failure to timely provide
26 such notification to the department shall result in the delay
27 of the effective date for a period of 1 year.

28 (b) In addition to the notification required by
29 paragraph (a), the governing body of any county proposing to
30 levy a discretionary sales surtax or the school board of any
31 county proposing to levy the school capital outlay surtax

1 authorized by s. 212.055(6) or (8) shall notify the department
2 by October 1 if the referendum or consideration of the
3 ordinance or resolution that would result in imposition,
4 termination, or rate change of the surtax is scheduled to
5 occur on or after October 1 of that year. Failure to timely
6 provide such notification to the department shall result in
7 the delay of the effective date for a period of 1 year.

8 Section 5. This act shall take effect October 1, 2004.

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