1 A bill to be entitled 2 An act relating to discretionary sales surtaxes; 3 amending s. 212.055, F.S.; expanding the purposes for 4 which revenues from the school capital outlay surtax 5 may be used; making the use of surtax revenues for 6 specified additional purposes contingent upon certain 7 school board actions relating to the reduction of 8 certain property taxes during the time surtax is in 9 effect; requiring approval of the electors in order to 10 use the surtax revenues for the additional purposes 11 authorized by the act; providing an effective date. 12 13 Be It Enacted by the Legislature of the State of Florida: 14 15 Section 1. Subsection (6) of section 212.055, Florida 16 Statutes, is amended to read: 17 212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.-It is the legislative intent 18 19 that any authorization for imposition of a discretionary sales 20 surtax shall be published in the Florida Statutes as a 21 subsection of this section, irrespective of the duration of the 22 levy. Each enactment shall specify the types of counties 23 authorized to levy; the rate or rates which may be imposed; the 24 maximum length of time the surtax may be imposed, if any; the 25 procedure which must be followed to secure voter approval, if 26 required; the purpose for which the proceeds may be expended; 27 and such other requirements as the Legislature may provide. 28 Taxable transactions and administrative procedures shall be as

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29 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: 42

....FOR THE

....CENTS TAX

....AGAINST THECENTS TAX

44

43

45 The resolution providing for the imposition of the (C) surtax shall set forth a plan for use of the surtax proceeds for 46 47 fixed capital expenditures or fixed capital costs associated 48 with the construction, reconstruction, or improvement of school 49 facilities and campuses which have a useful life expectancy of 5 50 or more years, and any land acquisition, land improvement, 51 design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for 52 53 technology implementation, including hardware and software, for 54 the various sites within the school district. Surtax revenues

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55 may be used for the purpose of servicing bond indebtedness to 56 finance projects authorized by this subsection, and any interest 57 accrued thereto may be held in trust to finance such projects. 58 Neither the proceeds of the surtax nor any interest accrued 59 thereto shall be used for operational expenses.

60 (d) The resolution may also set forth a plan for using the 61 proceeds of the surtax to fund the expenses authorized under s. 62 1011.71(2). The plan may provide that the proceeds of the 63 surtax, including interest accrued on the revenues of the 64 surtax, shall be used for the expenses of maintaining, 65 renovating, or repairing existing school facilities or for 66 maintaining, securing, or upgrading capital technology equipment 67 and infrastructure for schools. However, in order to use the 68 surtax revenues for the purposes specified in this paragraph, a school board shall covenant, for as long as the surtax is in 69 70 effect, to decrease the discretionary capital outlay millage 71 levied pursuant to s. 1011.71(2) by an amount each fiscal year 72 that would have otherwise raised revenues greater than or equal 73 to the surtax revenue expected to be received in that fiscal 74 year. The school board shall adjust the millage reduction each 75 fiscal year to ensure that the provisions of this paragraph are 76 met.

77 <u>(e) (d)</u> Surtax revenues collected by the Department of 78 Revenue pursuant to this subsection shall be distributed to the 79 school board imposing the surtax in accordance with law. 80 Section 2. <u>A school district that levies the surtax under</u> 81 <u>s. 212.055(6), Florida Statutes, before July 1, 2012, may not</u> 82 <u>use the surtax revenues for the additional purposes authorized</u>

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- 83 in this act unless the plan for such use is approved by a
- 84 majority vote of the electors of the county voting in a
- 85 referendum.
- 86 Section 3. This act shall take effect July 1, 2012.

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