CS for SB 980

By the Committee on Education Pre-K - 12; and Senator Margolis

	581-03377-12 2012980c1
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 the surtax is
9	in effect; requiring approval of the electors in order
10	to use surtax revenues for the additional purposes
11	authorized by the act; providing an effective date.
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13	Be It Enacted by the Legislature of the State of Florida:
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15	Section 1. Subsection (6) of section 212.055, Florida
16	Statutes, is amended to read:
17	212.055 Discretionary sales surtaxes; legislative intent;
18	authorization and use of proceedsIt is the legislative intent
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
29	provided in s. 212.054.

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30	(6) SCHOOL CAPITAL OUTLAY SURTAX
31	(a) The school board in each county may levy, pursuant to
32	resolution conditioned to take effect only upon approval by a
33	majority vote of the electors of the county voting in a
34	referendum, a discretionary sales surtax at a rate that may not
35	exceed 0.5 percent.
36	(b) The resolution shall include a statement that provides
37	a brief and general description of the <u>new or existing</u> school
38	capital outlay projects to be funded by the surtax. The
39	statement shall conform to the requirements of s. 101.161 and
40	shall be placed on the ballot by the governing body of the
41	county. The following question shall be placed on the ballot:
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	FOR THECENTS TAX
43	
	AGAINST THECENTS TAX
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45	(c) The resolution providing for the imposition of the
46	surtax shall set forth a plan for use of the surtax proceeds for
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
52	plan shall include the costs of retrofitting and providing for
53	technology implementation, including hardware and software, for
54	the various sites within the school district. Surtax revenues
55	may be used for the purpose of servicing bond indebtedness to
56	finance projects authorized by this subsection, and any interest
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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
69	school board shall covenant to decrease the capital local school
70	property tax levied pursuant to s. 1011.71(2) and to maintain
71	that tax at the reduced millage for as long as the surtax is in
72	effect.
73	<u>(e)</u> (d) Surtax revenues collected by the Department of
74	Revenue pursuant to this subsection shall be distributed to the
75	school board imposing the surtax in accordance with law.
76	Section 2. A school district that levies the surtax under
77	s. 212.055(6), Florida Statutes, before July 1, 2012, may not
78	use the surtax revenues for the additional purposes authorized
79	in this act unless the plan for such use is approved by a
80	majority vote of the electors of the county voting in a
81	referendum.
82	Section 3. This act shall take effect July 1, 2012.

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