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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 school 4 board to use the school surtax to purchase school 5 buses; providing an effective date. 6 7 Be It Enacted by the Legislature of the State of Florida: 8 Section 1. 9 Subsection (6) of section 212.055, Florida 10 Statutes, is amended to read: 11 212.055 Discretionary sales surtaxes; legislative intent; 12 authorization and use of proceeds.-It is the legislative intent 13 that any authorization for imposition of a discretionary sales 14 surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the 15 16 levy. Each enactment shall specify the types of counties 17 authorized to levy; the rate or rates which may be imposed; the 18 maximum length of time the surtax may be imposed, if any; the 19 procedure which must be followed to secure voter approval, if 20 required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. 21 22 Taxable transactions and administrative procedures shall be as 23 provided in s. 212.054. SCHOOL CAPITAL OUTLAY SURTAX.-24 (6) 25 The school board in each county may levy, pursuant to (a) 26 resolution conditioned to take effect only upon approval by a 27 majority vote of the electors of the county voting in a 28 referendum, a discretionary sales surtax at a rate that may not Page 1 of 3

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29 exceed 0.5 percent.

30 (b) The resolution shall include a statement that provides 31 a brief and general description of the school capital outlay 32 projects to be funded by the surtax. The statement shall conform 33 to the requirements of s. 101.161 and shall be placed on the 34 ballot by the governing body of the county. The following 35 question shall be placed on the ballot:

....CENTS TAX

....CENTS TAX

....FOR THE

....AGAINST THE

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39 The resolution providing for the imposition of the (C) 40 surtax shall set forth a plan for use of the surtax proceeds for 41 fixed capital expenditures or fixed capital costs associated 42 with the construction, reconstruction, or improvement of school 43 facilities and campuses that which have a useful life expectancy of 5 or more years; for, and any land acquisition, land 44 45 improvement, design, and engineering costs related thereto; and for the purchase of school buses. Additionally, the plan must 46 47 shall include the costs of retrofitting and providing for 48 technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues 49 may be used for the purpose of servicing bond indebtedness to 50 51 finance projects authorized by this subsection, and any interest 52 accrued thereto may be held in trust to finance such projects. 53 Neither the proceeds of the surtax nor any interest accrued may 54 thereto shall be used for operational expenses.

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(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.

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Section 2. This act shall take effect July 1, 2013.

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