

Amendment No.2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Education Committee
 2 Representative Fresen offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (9) is added to section 212.055,
 7 Florida Statutes, to read:

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

19 Taxable transactions and administrative procedures shall be as
 20 provided in s. 212.054.

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21 (9) HIGHER EDUCATION SURTAX.— A county as defined in s.
22 125.011(1) may levy a surtax of up to 0.5 percent for the
23 benefit of a Florida College System institution and a state
24 university as defined in s. 1000.21, located in the county,
25 pursuant to an ordinance that is conditioned to take effect only
26 upon approval by a majority vote of the electors of the county
27 voting in a referendum.

28 (a) The ordinance must set forth a plan for using the
29 surtax proceeds for the benefit of the Florida College System
30 institution and the state university, by each of the
31 institutions' boards of trustees. Such plans must provide for
32 the permissible uses of the surtax proceeds, including, but not
33 limited to, the maintenance, improvement, and expansion of
34 academic and workforce training programs; teaching enhancements;
35 capital expenditures and infrastructure projects; fixed capital
36 costs associated with the construction, reconstruction,
37 renovation, maintenance, or improvement of facilities and
38 campuses that have a useful life expectancy of at least 5 years;
39 deferred maintenance; land improvement, design, and engineering
40 costs related thereto; and the expansion and enhancement of
41 facilities at all institution sites within the county. The
42 proceeds from the surtax may be used by a state university for
43 land acquisition for parcels that are contiguous with its
44 existing main campus. The proceeds of the surtax must be set
45 aside and invested as permitted by law, with the principal and
46 income to be used for the purposes listed in this subsection as
47 administered by the board of trustees.

48 (b) The expense of holding the referendum may not be paid

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49 with student fees or moneys that the institution receives from
50 the state, but shall be paid only with funds received from
51 private sources or with college auxiliary funds. The county must
52 provide at least 30 days' notice of the election as provided
53 under s. 100.342.

54 (c) The referendum providing for the imposition of the
55 surtax shall include a statement that provides a brief and
56 general description of the purposes for which the proceeds of
57 the surtax may be used, conform to the requirements of s.
58 101.161, and be placed on the ballot by the governing body of
59 the county. The following questions shall be placed on the
60 ballot:

61
62 FOR THE. . . .CENTS TAX

63 AGAINST THE. . . .CENTS TAX

64
65 (d) Upon approval of the referendum, 90 percent of the
66 proceeds from the surtax must be transferred by the Department
67 of Revenue into a Florida Prime account managed by the Florida
68 State Board of Administration and used only for the operation,
69 maintenance, and administration of the Florida College System
70 institution within that county and 10 percent of the proceeds
71 from the surtax must be transferred by the Department of Revenue
72 into a Florida Prime account managed by the Florida State Board
73 of Administration and used only for the operation, maintenance,
74 land acquisition, and administration of the state university.

75 (e) Upon approval of the referendum, an oversight board
76 shall be established to review and accept or amend expenditures

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77 of the proceeds of the surtax and to review the plan prepared by
78 the boards of trustees pursuant to paragraph (f). Annually, or
79 as needed, the oversight board shall meet to approve each
80 proposed spending plan.

81 1. The board shall be composed of seven members who are
82 residents of the county and appointed as follows:

83 a. One member appointed by the board of directors of the
84 Chamber of Commerce of the county in which the institutions are
85 located.

86 b. One member of the board of directors of the chapter of
87 the United Way in the county in which the institutions are
88 located appointed by the board of directors of that chapter of
89 the United Way.

90 c. One member appointed by the board of trustees of the
91 state university who may not be a member of the board of
92 trustees of the state university.

93 d. Two members appointed by the board of trustees of the
94 Florida College System institution who may not be members of the
95 board of trustees of the Florida College System institution.

96 e. Two members appointed by the chair of the county
97 legislative delegation.

98 2. Initial appointments to the oversight board shall be
99 made by the respective entities within 60 days after the passage
100 of the referendum. Each member shall be appointed for a 5-year
101 term. A vacancy on the board shall be filled for the unexpired
102 portion of the term in the same manner as the original
103 appointment. No member may serve for more than the remaining
104 portion of a previous member's unexpired term.

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105 (f) Consistent with the purposes set forth in the plan
106 included in the ordinance under paragraph (a), the board of
107 trustees of the Florida College System institution and the board
108 of trustees of the state university shall annually prepare plans
109 that specify how each board of trustees intends to allocate and
110 expend the funds for the institutions' upcoming fiscal year and
111 submit such plans to the oversight board for approval.

112 (g) The annual apportionment of state funds for the
113 support of a state university and a Florida College System
114 institution allocated under general law may not be reduced
115 because the institutions have received funds pursuant to a sales
116 surtax levied under this subsection.

117 (h) A surtax imposed under this subsection expires 5 years
118 after the effective date of the surtax.

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

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122 -----
123 **T I T L E A M E N D M E N T**

124 Remove everything before the enacting clause and insert:
125 An act relating to discretionary sales surtaxes; amending s.
126 212.055, F.S.; authorizing a county defined in s. 125.011(1),
127 F.S., to levy a surtax up to a specified amount for the benefit
128 of a Florida College System institution and state university in
129 the county pursuant to an ordinance conditioned to take effect
130 upon approval in a county referendum; requiring the ordinance to
131 include a plan for the use of the proceeds; providing referendum
132 requirements and procedures; requiring that the proceeds from

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133 the surtax be deposited and managed in a specified manner;
134 establishing an oversight board with specified duties,
135 responsibilities, and requirements relating to the expenditure
136 of surtax proceeds; providing for the appointment of members of
137 the oversight board; requiring that the board of trustees of
138 each institution receiving surtax proceeds prepare an annual
139 plan for submission to the oversight board for approval;
140 providing that state funding may not be reduced because an
141 institution receives surtax funds; providing for the scheduled
142 expiration of the surtax; providing an effective date.