

By Senator Flores

37-00130-14

201466\_\_

1                   A bill to be entitled  
2           An act relating to discretionary sales surtaxes;  
3           amending s. 212.055, F.S.; authorizing a county  
4           defined in s. 125.011(1), F.S., to levy a surtax up to  
5           a specified amount for the benefit of a Florida  
6           College System institution and a state university in  
7           the county pursuant to an ordinance conditioned to  
8           take effect upon approval in a county referendum;  
9           requiring the ordinance to include a plan for the use  
10          of the proceeds; providing referendum requirements and  
11          procedures; requiring that the proceeds from the  
12          surtax be transferred into a specified account and  
13          managed in a specified manner; establishing an  
14          oversight board with specified duties,  
15          responsibilities, and requirements relating to the  
16          expenditure of surtax proceeds; providing for the  
17          appointment of members of the oversight board;  
18          requiring that the board of trustees of each  
19          institution receiving surtax proceeds prepare an  
20          annual plan for submission to the oversight board for  
21          approval; providing that state funding may not be  
22          reduced because an institution receives surtax funds;  
23          providing for the scheduled expiration of the surtax;  
24          providing an effective date.

25  
26 Be It Enacted by the Legislature of the State of Florida:  
27

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

37-00130-14

201466\_\_

30           212.055 Discretionary sales surtaxes; legislative intent;  
31 authorization and use of proceeds.—It is the legislative intent  
32 that any authorization for imposition of a discretionary sales  
33 surtax shall be published in the Florida Statutes as a  
34 subsection of this section, irrespective of the duration of the  
35 levy. Each enactment shall specify the types of counties  
36 authorized to levy; the rate or rates which may be imposed; the  
37 maximum length of time the surtax may be imposed, if any; the  
38 procedure which must be followed to secure voter approval, if  
39 required; the purpose for which the proceeds may be expended;  
40 and such other requirements as the Legislature may provide.  
41 Taxable transactions and administrative procedures shall be as  
42 provided in s. 212.054.

43           (9) HIGHER EDUCATION SURTAX.—A county as defined in s.  
44 125.011(1), pursuant to an ordinance that is conditioned to take  
45 effect only upon approval by a majority vote of the electors of  
46 the county voting in a referendum, may levy a surtax of up to  
47 0.5 percent for the benefit of a Florida College System  
48 institution and a state university as defined in s. 1000.21  
49 located in the county.

50           (a) The ordinance must set forth a plan for using the  
51 surtax proceeds for the benefit of the Florida College System  
52 institution and the state university prepared by each of the  
53 institutions' boards of trustees. Such plans must provide for  
54 the permissible uses of the surtax proceeds, including, but not  
55 limited to, the maintenance, improvement, and expansion of  
56 academic and workforce training programs; teaching enhancements;  
57 capital expenditures and infrastructure projects; fixed capital  
58 costs associated with the construction, reconstruction,

37-00130-14

201466\_\_

59 renovation, maintenance, or improvement of facilities and  
 60 campuses that have a useful life expectancy of at least 5 years;  
 61 deferred maintenance; land improvement, design, and engineering  
 62 costs related thereto; and the expansion and enhancement of  
 63 facilities at all institution sites within the county. The  
 64 proceeds from the surtax may be used by a state university for  
 65 land acquisition for parcels that are contiguous with its  
 66 existing main campus. The proceeds of the surtax must be set  
 67 aside and invested as allowed by law, with the principal and  
 68 income to be used for the purposes listed in this subsection as  
 69 administered by the board of trustees.

70 (b) The expense of holding the referendum may not be paid  
 71 with student fees or moneys that the institution receives from  
 72 the state, but shall be paid only with funds received from  
 73 private sources or with college auxiliary funds. The county must  
 74 provide at least 30 days' notice of the election as provided  
 75 under s. 100.342.

76 (c) The referendum providing for the imposition of the  
 77 surtax must include a statement that provides a brief and  
 78 general description of the purposes for which the proceeds of  
 79 the surtax may be used, conform to the requirements of s.  
 80 101.161, and be placed on the ballot by the governing body of  
 81 the county. The following questions shall be placed on the  
 82 ballot:

- 83
- 84 FOR THE. . . .CENTS TAX
- 85 AGAINST THE. . . .CENTS TAX
- 86

87 (d) Upon approval of the referendum, 90 percent of the

37-00130-14

201466\_\_

88 proceeds from the surtax must be transferred by the Department  
89 of Revenue into a Florida Prime account managed by the State  
90 Board of Administration and used only for the operation,  
91 maintenance, and administration of the Florida College System  
92 institution within that county and 10 percent of the proceeds  
93 from the surtax must be transferred by the Department of Revenue  
94 into a Florida Prime account managed by the State Board of  
95 Administration and used only for the operation, maintenance,  
96 land acquisition, and administration of the state university.

97 (e) Upon approval of the referendum, an oversight board  
98 shall be established to review and accept or amend expenditures  
99 of the proceeds of the surtax and to review the plan prepared by  
100 the boards of trustees pursuant to paragraph (f). Annually, or  
101 as needed, the oversight board shall meet to approve each  
102 proposed spending plan.

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

105 a. One member appointed by the board of directors of the  
106 chamber of commerce of the county in which the institutions are  
107 located.

108 b. One member of the board of directors of the chapter of  
109 the United Way in the county in which the institutions are  
110 located appointed by the board of directors of that chapter of  
111 the United Way.

112 c. One member appointed by the board of trustees of the  
113 state university, who may not be a member of the board of  
114 trustees of the state university.

115 d. Two members appointed by the board of trustees of the  
116 Florida College System institution, who may not be members of

37-00130-14

201466\_\_

117 the board of trustees of the Florida College System institution.

118 e. Two members appointed by the chair of the county  
119 legislative delegation.

120 2. Initial appointments to the oversight board shall be  
121 made by the respective entities within 60 days after the passage  
122 of the referendum. Each member shall be appointed for a 4-year  
123 term and may be reappointed. A vacancy on the board shall be  
124 filled for the unexpired portion of the term in the same manner  
125 as the original appointment. No member appointed to fill a  
126 vacancy may serve for more than the remaining portion of a  
127 previous member's unexpired term.

128 (f) Consistent with the purposes set forth in the plan  
129 included in the ordinance under paragraph (a), the board of  
130 trustees of the Florida College System institution and the board  
131 of trustees of the state university shall annually prepare plans  
132 that specify how each board of trustees intends to allocate and  
133 expend the funds for the institutions' upcoming fiscal year and  
134 submit such plans to the oversight board for approval.

135 (g) The annual apportionment of state funds for the support  
136 of a state university and a Florida College System institution  
137 allocated under general law may not be reduced because the  
138 institutions have received funds pursuant to a sales surtax  
139 levied under this subsection.

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

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