

By Senator Montford

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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 capital outlay surtax to
5 purchase school buses and for certain operational
6 expenses; providing an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:
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10 Section 1. Subsection (6) of section 212.055, Florida
11 Statutes, is amended to read:

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

23 Taxable transactions and administrative procedures shall be as
24 provided in s. 212.054.

25 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

26 (a) The school board in each county may levy, pursuant to
27 resolution conditioned to take effect only upon approval by a
28 majority vote of the electors of the county voting in a
29 referendum, a discretionary sales surtax at a rate that may not

3-00861-14

2014706__

30 exceed 0.5 percent.

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

37
 38 FOR THE CENTS TAX

39
 40 AGAINST THE CENTS TAX

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

3-00861-14

2014706__

57 (d) The resolution may also set forth a plan for using the
58 proceeds of the surtax to fund expenses authorized under s.
59 1011.71(2)-(5). Such plan may provide that the proceeds of the
60 surtax, including interest accrued, be used for the expenses of
61 maintaining, renovating, or repairing existing school facilities
62 or maintaining, securing, or upgrading technology equipment for
63 schools.

64 (e) ~~(d)~~ Surtax revenues collected by the Department of
65 Revenue pursuant to this subsection shall be distributed to the
66 school board imposing the surtax in accordance with law.

67 Section 2. This act shall take effect July 1, 2014.