



288406

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2015	.	
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The Committee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 215.165, Florida Statutes, is created to
read:

215.165 Voluntary contributions for public education
facilities.—A business that registers with the Department of
Revenue as a participating business may solicit and collect
voluntary contributions from its customers for the construction



288406

11 and maintenance of public education facilities. Such
12 contributions may be solicited and collected through any means,
13 including point-of-sale transactions and monthly customer
14 invoices.

15 (1) To register as a participating business, the business
16 must provide the department with its name, physical address,
17 mailing address, telephone number, e-mail address, and federal
18 employer identification number. Upon receipt of this
19 information, the department shall issue to the participating
20 business a certificate indicating that the business is
21 registered with the department for the collection of voluntary
22 contributions and providing a taxpayer identification number to
23 be used by the business for returns under this section. The
24 department may issue this certificate electronically or by
25 United States mail.

26 (2) By the 20th day of each month that immediately follows
27 a month in which voluntary contributions were collected, a
28 participating business shall file a return with, and remit the
29 contributions collected during the prior month to, the
30 department. If the 20th day is a Saturday, Sunday, or legal
31 holiday, the return and voluntary contributions are due on the
32 next business day. A participating business may file a return
33 that is initiated by electronic means and may remit voluntary
34 contributions by electronic funds transfer. A return is not
35 required for a period in which voluntary contributions were not
36 collected. A participating business may correct an error in a
37 prior remittance by adjusting the amount remitted on a future
38 return.

39 (3) (a) A participating business shall provide the following



288406

40 information on each return:

41 1. The information required under subsection (1).

42 2. The taxpayer identification number issued by the
43 department.

44 3. The amount of voluntary contributions collected and the
45 amount of any adjustment to such contributions.

46 4. The amount of voluntary contributions being remitted.

47 (b) If the department receives a return from a business
48 that has not registered as a participating business, the
49 department shall deposit the voluntary contributions pursuant to
50 subsection (4) and shall register the business as a
51 participating business with the information included on the
52 return.

53 (4) The department shall deposit voluntary contributions
54 remitted under this section into the Public Education Capital
55 Outlay and Debt Service Trust Fund.

56 (5) The department may adopt rules to establish forms and
57 procedures for filing returns and remitting voluntary
58 contributions, which may include the use of existing or new
59 forms.

60 (6) Voluntary contributions collected and remitted by a
61 participating business under this section are not subject to
62 audit by the department.

63 Section 2. Paragraph (a) of subsection (2) of section
64 1013.65, Florida Statutes, is amended to read:

65 1013.65 Educational and ancillary plant construction funds;
66 Public Education Capital Outlay and Debt Service Trust Fund;
67 allocation of funds.—

68 (2) (a) The Public Education Capital Outlay and Debt Service



288406

69 Trust Fund shall be comprised of the following sources, which
70 are hereby appropriated to the trust fund:

71 1. Proceeds, premiums, and accrued interest from the sale
72 of public education bonds and that portion of the revenues
73 accruing from the gross receipts tax as provided by s. 9(a)(2),
74 Art. XII of the State Constitution, as amended, interest on
75 investments, and federal interest subsidies.

76 2. General revenue funds appropriated to the fund for
77 educational capital outlay purposes.

78 3. All capital outlay funds previously appropriated and
79 certified forward pursuant to s. 216.301.

80 4. Deposits from voluntary contributions collected pursuant
81 to s. 215.165.

82 Section 3. (1) The executive director of the Department of
83 Revenue is authorized, and all conditions are deemed to be met,
84 to adopt emergency rules pursuant to s. 120.54(4), Florida
85 Statutes, for the purpose of implementing this act.

86 (2) Notwithstanding any other provision of law, emergency
87 rules adopted pursuant to subsection (1) are effective for 6
88 months after adoption and may be renewed during the pendency of
89 procedures to adopt permanent rules addressing the subject of
90 the emergency rules.

91 (3) This section expires July 1, 2018.

92 Section 4. This act shall take effect January 1, 2016.

93
94 ===== T I T L E A M E N D M E N T =====

95 And the title is amended as follows:

96 Delete everything before the enacting clause
97 and insert:



288406

98 A bill to be entitled
99 An act relating to voluntary contributions for public
100 education facilities; creating s. 215.165, F.S.;
101 authorizing a participating business that registers
102 with the Department of Revenue to solicit and collect
103 contributions from its customers for the construction
104 and maintenance of public education facilities;
105 providing registration requirements; requiring the
106 department to issue a certificate and taxpayer
107 identification number to a participating business;
108 requiring a participating business to file a return
109 and remit contributions to the department within a
110 specified timeframe; requiring the department to
111 deposit contributions into the Public Education
112 Capital Outlay and Debt Service Trust Fund;
113 authorizing the department to adopt rules establishing
114 forms and procedures; providing that voluntary
115 contributions are not subject to audit by the
116 department; amending s. 1013.65, F.S.; including
117 voluntary contributions as a source of funding for the
118 Public Education Capital Outlay and Debt Service Trust
119 Fund; authorizing the executive director of the
120 department to adopt emergency rules; providing that
121 such rules are effective for a specified period;
122 providing for expiration; providing an effective date.