

By the Committee on Finance and Tax; and Senators Hays and Gaetz

593-02340-15

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1 A bill to be entitled
2 An act relating to voluntary contributions for public
3 education facilities; creating s. 215.165, F.S.;
4 authorizing a participating business that registers
5 with the Department of Revenue to solicit and collect
6 contributions from its customers for the construction
7 and maintenance of public education facilities;
8 providing registration requirements; requiring the
9 department to issue a certificate and taxpayer
10 identification number to a participating business;
11 requiring a participating business to file a return
12 and remit contributions to the department within a
13 specified timeframe; requiring the department to
14 deposit contributions into the Public Education
15 Capital Outlay and Debt Service Trust Fund;
16 authorizing the department to adopt rules establishing
17 forms and procedures; providing that voluntary
18 contributions are not subject to audit by the
19 department; amending s. 1013.65, F.S.; including
20 voluntary contributions as a source of funding for the
21 Public Education Capital Outlay and Debt Service Trust
22 Fund; authorizing the executive director of the
23 department to adopt emergency rules; providing that
24 such rules are effective for a specified period;
25 providing for expiration; providing an effective date.

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

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29 Section 1. Section 215.165, Florida Statutes, is created to

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30 read:

31 215.165 Voluntary contributions for public education
32 facilities.—A business that registers with the Department of
33 Revenue as a participating business may solicit and collect
34 voluntary contributions from its customers for the construction
35 and maintenance of public education facilities. Such
36 contributions may be solicited and collected through any means,
37 including point-of-sale transactions and monthly customer
38 invoices.

39 (1) To register as a participating business, the business
40 must provide the department with its name, physical address,
41 mailing address, telephone number, e-mail address, and federal
42 employer identification number. Upon receipt of this
43 information, the department shall issue to the participating
44 business a certificate indicating that the business is
45 registered with the department for the collection of voluntary
46 contributions and providing a taxpayer identification number to
47 be used by the business for returns under this section. The
48 department may issue this certificate electronically or by
49 United States mail.

50 (2) By the 20th day of each month that immediately follows
51 a month in which voluntary contributions were collected, a
52 participating business shall file a return with, and remit the
53 contributions collected during the prior month to, the
54 department. If the 20th day is a Saturday, Sunday, or legal
55 holiday, the return and voluntary contributions are due on the
56 next business day. A participating business may file a return
57 that is initiated by electronic means and may remit voluntary
58 contributions by electronic funds transfer. A return is not

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59 required for a period in which voluntary contributions were not
60 collected. A participating business may correct an error in a
61 prior remittance by adjusting the amount remitted on a future
62 return.

63 (3) (a) A participating business shall provide the following
64 information on each return:

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

66 2. The taxpayer identification number issued by the
67 department.

68 3. The amount of voluntary contributions collected and the
69 amount of any adjustment to such contributions.

70 4. The amount of voluntary contributions being remitted.

71 (b) If the department receives a return from a business
72 that has not registered as a participating business, the
73 department shall deposit the voluntary contributions pursuant to
74 subsection (4) and shall register the business as a
75 participating business with the information included on the
76 return.

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

80 (5) The department may adopt rules to establish forms and
81 procedures for filing returns and remitting voluntary
82 contributions, which may include the use of existing or new
83 forms.

84 (6) Voluntary contributions collected and remitted by a
85 participating business under this section are not subject to
86 audit by the department.

87 Section 2. Paragraph (a) of subsection (2) of section

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88 1013.65, Florida Statutes, is amended to read:

89 1013.65 Educational and ancillary plant construction funds;
90 Public Education Capital Outlay and Debt Service Trust Fund;
91 allocation of funds.—

92 (2) (a) The Public Education Capital Outlay and Debt Service
93 Trust Fund shall be comprised of the following sources, which
94 are hereby appropriated to the trust fund:

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

100 2. General revenue funds appropriated to the fund for
101 educational capital outlay purposes.

102 3. All capital outlay funds previously appropriated and
103 certified forward pursuant to s. 216.301.

104 4. Deposits from voluntary contributions collected pursuant
105 to s. 215.165.

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

110 (2) Notwithstanding any other provision of law, emergency
111 rules adopted pursuant to subsection (1) are effective for 6
112 months after adoption and may be renewed during the pendency of
113 procedures to adopt permanent rules addressing the subject of
114 the emergency rules.

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

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