

Amendment No. 1

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WITHDRAWN	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: Finance & Tax Committee  
 2 Representative Raschein offered the following:

**Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

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

8 215.165 Voluntary contributions for public education  
 9 facilities.—A business that registers with the Department of  
 10 Revenue as a participating business may solicit and collect  
 11 voluntary contributions from its customers for the construction  
 12 and maintenance of public education facilities. Such  
 13 contributions may be solicited and collected through any means,  
 14 including point-of-sale transactions and monthly customer  
 15 invoices.

16 (1) To register as a participating business, the business  
 17 must provide the department with its name, physical address,

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18 mailing address, telephone number, e-mail address, and federal  
19 employer identification number. Upon receipt of this  
20 information, the department shall issue to the participating  
21 business a certificate indicating that the business is  
22 registered with the department for the collection of voluntary  
23 contributions and providing a taxpayer identification number to  
24 be used by the business for returns under this section. The  
25 department may issue this certificate electronically or by  
26 United States mail.

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

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

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

43 2. The taxpayer identification number issued by the

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44 department.

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

47 4. The amount of voluntary contributions being remitted.

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

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

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

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

64 Section 2. Paragraph (a) of subsection (2) of section  
65 1013.65, Florida Statutes, is amended to read:

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

69 (2) (a) The Public Education Capital Outlay and Debt

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

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

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

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

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

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

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

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

93 Section 4. For the 2015-2016 fiscal year, the sum of  
94 \$59,421 in recurring funds and \$136,065 in nonrecurring funds,  
95 from the General Revenue Fund are appropriated to the Department

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96 of Revenue for the purpose of implementing the provisions of  
97 this act.

98 Section 5. This act shall take effect January 1, 2016.  
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101 **T I T L E A M E N D M E N T**

102 Remove everything before the enacting clause and insert:

103 A bill to be entitled

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

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122 emergency rules; providing that such rules are effective for a  
123 specified period; providing for expiration; providing an  
124 appropriation; providing an effective date.