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

24  
25   Be It Enacted by the Legislature of the State of Florida:

26  
27           Section 1. Subsection (9) is added to section 212.055,  
28   Florida Statutes, to read:

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29 | 212.055 Discretionary sales surtaxes; legislative intent;  
30 | authorization and use of proceeds.—It is the legislative intent  
31 | that any authorization for imposition of a discretionary sales  
32 | surtax shall be published in the Florida Statutes as a  
33 | subsection of this section, irrespective of the duration of the  
34 | levy. Each enactment shall specify the types of counties  
35 | authorized to levy; the rate or rates which may be imposed; the  
36 | maximum length of time the surtax may be imposed, if any; the  
37 | procedure which must be followed to secure voter approval, if  
38 | required; the purpose for which the proceeds may be expended;  
39 | and such other requirements as the Legislature may provide.  
40 | Taxable transactions and administrative procedures shall be as  
41 | provided in s. 212.054.

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

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

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

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

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

82  
 83 FOR THE. . . .CENTS TAX  
 84 AGAINST THE. . . .CENTS TAX

85  
86 (d) Upon approval of the referendum, 90 percent of the  
87 proceeds from the surtax must be transferred by the department  
88 into a Florida Prime account managed by the State Board of  
89 Administration and used only for the operation, maintenance, and  
90 administration of the Florida College System institution within  
91 that county and 10 percent of the proceeds from the surtax must  
92 be transferred by the Department of Revenue into a Florida Prime  
93 account managed by the State Board of Administration and used  
94 only for the operation, maintenance, land acquisition, and  
95 administration of the state university.

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

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

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

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

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

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113 trustees of the state university.

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

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

119 2. Initial appointments to the oversight board shall be  
120 made by the respective entities within 60 days after the passage  
121 of the referendum. Each member shall be appointed for a 4-year  
122 term and may be reappointed. A vacancy on the board shall be  
123 filled for the unexpired portion of the term in the same manner  
124 as the original appointment.

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

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

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

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