

By Representative Wasserman Schultz

1 A bill to be entitled
2 An act relating to excise tax on documents;
3 creating s. 201.032, F.S.; authorizing certain
4 district school boards to levy an additional
5 surtax on deeds and other instruments relating
6 to real property and interests therein;
7 providing for use of the proceeds; authorizing
8 pledge of the proceeds for bonds; providing
9 that a school board may elect to receive surtax
10 proceeds or certain impact fee proceeds;
11 providing that certain impact fee programs are
12 not repealed by this act; specifying effect on
13 conflicting ordinances and laws; requiring a
14 report; providing an effective date.

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

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18 Section 1. Section 201.032, Florida Statutes, is
19 created to read:

20 201.032 Levy of optional surtax on deeds by school
21 board; use of proceeds; effect on impact fees.--

22 (1) Each district school board levying a minimum of 2
23 mills on the nonexempt assessed valuation for school purposes
24 of the district under the provisions of:

25 (a) Section 236.25(2);

26 (b) The millage voted for local capital improvement
27 pursuant to s. 9(b) or s. 12, Art. VII of the State
28 Constitution; or

29 (c) A combination of both paragraphs (a) and (b)
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1 may levy an optional additional surtax on those documents
2 taxed under s. 201.02 at a rate not exceeding 30 cents for
3 each \$100 or fractional part thereof of the consideration
4 therefor. The surtax shall be paid by the buyer of the real
5 estate or interest therein. The surtax shall be levied by
6 resolution proposed at a regular meeting of the school board
7 and approved by a majority of the total membership of the
8 board. The school board shall hold a public hearing at least
9 2 weeks prior to formal adoption of the resolution.

10 (2) The proceeds of the surtax shall be used to fund
11 new construction and remodeling projects of public educational
12 facilities identified pursuant to s. 235.435(3)(b) which are
13 necessary to implement adopted local government comprehensive
14 plans and plans of the school board so that public educational
15 facilities will be available to meet the needs of the
16 school-age population concurrent with the impacts of
17 development.

18 (3) Section 201.15 does not apply to this surtax. The
19 clerk of the circuit court shall collect all proceeds of the
20 tax levied under this section and shall not remit any of said
21 proceeds to the Department of Revenue. After retaining for
22 his or her office the collection allowance authorized by s.
23 201.11, the clerk of the circuit court shall distribute all
24 taxes collected under this section to the school board. The
25 revenues shall be deposited in a separate fund created for
26 this purpose, from which expenditures may be made in
27 accordance with this section. A school board receiving the
28 proceeds of the surtax authorized by this section shall not
29 apply such proceeds, or any other funds designated as capital
30 outlay funds, for operating costs. A portion of the tax

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1 revenues may be used to pay the costs of collection and
2 enforcement of the surtax.

3 (4) Any school board receiving proceeds of the surtax
4 may pledge the proceeds of the surtax for the payment of the
5 principal and interest on bonds issued or to be issued to
6 implement the programs authorized by this section. If such
7 proceeds are pledged to secure principal and interest due on
8 such bonds, such pledge shall constitute a valid and legally
9 binding contract between the school board, the governing
10 authority of the county, and the bondholders, and the school
11 board shall be obligated to continue the levy of the surtax as
12 long as any bonds are outstanding.

13 (5) A school board may elect to receive proceeds from
14 either the surtax authorized by this section, or from an
15 impact fee or other form of exaction for the construction or
16 remodeling of public educational facilities imposed as a
17 condition to, or in conjunction with, the issuance of any
18 development permit as defined by s. 163.3164(8); however, this
19 section shall not have the effect of repealing an impact fee
20 program as of July 1, 1997, that is based upon the uniform
21 countywide level of service and educational facility plan of
22 the school board. Any ordinance in conflict with this
23 subsection is expressly declared to be inconsistent with
24 general law and superseded, and any conflicting special or
25 general law authorization is superseded to the extent of such
26 conflict.

27 (6) Each school board levying a surtax pursuant to
28 this section shall submit, within 90 days after the close of
29 its fiscal year, a financial report to the Department of
30 Banking and Finance containing information showing the
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1 revenues and the expenses of the fund established pursuant to
2 subsection (3).

3 Section 2. This act shall take effect July 1, 1997.

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HOUSE SUMMARY

Authorizes school boards levying capital outlay or voted capital improvement millage of at least 2 mills to levy an additional documentary stamp surtax on instruments relating to real property. Provides for use of the proceeds for public educational facilities needed to implement local comprehensive plans. Authorizes issuance of bonds. Provides that a school board may elect to receive surtax proceeds or certain impact fee proceeds. Specifies that the act supersedes conflicting ordinances and laws. Requires an annual report.