

By Senator Wasserman Schultz

32-1147-01

1                                   A bill to be entitled  
2           An act relating to the 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 the use of the proceeds;  
8           authorizing pledge of the proceeds for bonds;  
9           providing that a school board may elect to  
10          receive the proceeds of the surtax or of  
11          certain impact fees; providing that certain  
12          impact-fee programs are not repealed by this  
13          act; specifying the effect of this act on  
14          conflicting ordinances and laws; requiring a  
15          report; providing an effective date.

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

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

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

23                   (1) Each district school board that levies a minimum  
24 of 2 mills on the nonexempt assessed valuation for school  
25 purposes of the district under:

26                   (a) Section 236.25(2),

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

30                   (c) A combination of 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 for  
4 the real estate or interest therein. The surtax shall be paid  
5 by the buyer of the real estate or interest therein. The  
6 surtax must be levied by resolution proposed at a regular  
7 meeting of the school board and approved by a majority of the  
8 total membership of the board. The school board must hold a  
9 public hearing at least 2 weeks before the formal adoption of  
10 the resolution.

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

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

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

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

12 (5) A school board may elect to receive proceeds from  
13 either the surtax authorized by this section or from an impact  
14 fee or other form of exaction for the construction or  
15 remodeling of public educational facilities imposed as a  
16 condition to or in conjunction with the issuance of any  
17 development permit as defined in s. 163.3164; however, this  
18 section does not repeal an impact-fee program that is in  
19 effect on July 1, 2001, and is based upon the uniform  
20 countywide level of service and the educational facility plan  
21 of the school board. Any ordinance that conflicts with this  
22 subsection is superseded, and any conflicting special or  
23 general law authorization is superseded to the extent of the  
24 conflict.

25 (6) Each school board that levies a surtax under this  
26 section shall, within 90 days after the close of its fiscal  
27 year, submit to the Department of Banking and Finance a  
28 financial report that contains information showing the  
29 revenues and the expenses of the fund established under  
30 subsection (3).

31 Section 2. This act shall take effect July 1, 2001.

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SENATE SUMMARY

Authorizes school boards that levy 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 the use of the proceeds for public educational facilities needed to implement local comprehensive plans. Authorizes the 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.