

By Representative Ross

1                   A bill to be entitled  
2           An act relating to discretionary sales  
3           surtaxes; amending s. 212.055, F.S.;  
4           authorizing an alternative levy of a  
5           discretionary sales surtax pursuant to  
6           resolution adopted by a three-fourths vote of  
7           the school board; requiring referendum approval  
8           of certain bonded indebtedness; providing an  
9           effective date.

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

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13           Section 1. Paragraphs (a) and (c) of subsection (6) of  
14 section 212.055, Florida Statutes, are amended to read:

15           212.055 Discretionary sales surtaxes; legislative  
16 intent; authorization and use of proceeds.--It is the  
17 legislative intent that any authorization for imposition of a  
18 discretionary sales surtax shall be published in the Florida  
19 Statutes as a subsection of this section, irrespective of the  
20 duration of the levy. Each enactment shall specify the types  
21 of counties authorized to levy; the rate or rates which may be  
22 imposed; the maximum length of time the surtax may be imposed,  
23 if any; the procedure which must be followed to secure voter  
24 approval, if required; the purpose for which the proceeds may  
25 be expended; and such other requirements as the Legislature  
26 may provide. Taxable transactions and administrative  
27 procedures shall be as provided in s. 212.054.

28           (6) SCHOOL CAPITAL OUTLAY SURTAX.--

29           (a) The school board in each county may levy, pursuant  
30 to resolution adopted by affirmative vote of at least  
31 three-fourths of the membership of the school board or

1 conditioned to take effect ~~only~~ upon approval by a majority  
2 vote of the electors of the county voting in a referendum, a  
3 discretionary sales surtax at a rate that may not exceed 0.5  
4 percent.

5 (c) The resolution providing for the imposition of the  
6 surtax shall set forth a plan for use of the surtax proceeds  
7 for fixed capital expenditures or fixed capital costs  
8 associated with the construction, reconstruction, or  
9 improvement of school facilities and campuses which have a  
10 useful life expectancy of 5 or more years, and any land  
11 acquisition, land improvement, design, and engineering costs  
12 related thereto. Additionally, the plan shall include the  
13 costs of retrofitting and providing for technology  
14 implementation, including hardware and software, for the  
15 various sites within the school district. Surtax revenues may  
16 be used for the purpose of servicing bond indebtedness to  
17 finance projects authorized by this subsection, and any  
18 interest accrued thereto may be held in trust to finance such  
19 projects, provided such bonded indebtedness is approved by a  
20 majority of the electors of the county voting in a referendum  
21 on such indebtedness. Neither the proceeds of the surtax nor  
22 any interest accrued thereto shall be used for operational  
23 expenses. If the district school board has been recognized by  
24 the State Board of Education as having a Florida Frugal  
25 Schools Program, the district's plan for use of the surtax  
26 proceeds must be consistent with this subsection and with uses  
27 assured under the Florida Frugal Schools Program.

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

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HOUSE SUMMARY

Authorizes a school board to levy a discretionary sales surtax pursuant to resolution adopted by at least a three-fourths vote of school board membership. Requires referendum approval for bonded indebtedness for projects financed by surtax revenues.