

By Senator Miller

21-1353-02

1                                   A bill to be entitled  
2           An act relating to the school capital outlay  
3           surtax; amending s. 212.055, F.S.; authorizing  
4           district school boards to levy a discretionary  
5           sales surtax by an extraordinary vote;  
6           providing that surtax revenues may be used to  
7           service bond indebtedness only by referendum;  
8           providing an effective date.

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

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

14           212.055 Discretionary sales surtaxes; legislative  
15 intent; authorization and use of proceeds.--It is the  
16 legislative intent that any authorization for imposition of a  
17 discretionary sales surtax shall be published in the Florida  
18 Statutes as a subsection of this section, irrespective of the  
19 duration of the levy. Each enactment shall specify the types  
20 of counties authorized to levy; the rate or rates which may be  
21 imposed; the maximum length of time the surtax may be imposed,  
22 if any; the procedure which must be followed to secure voter  
23 approval, if required; the purpose for which the proceeds may  
24 be expended; and such other requirements as the Legislature  
25 may provide. Taxable transactions and administrative  
26 procedures shall be as provided in s. 212.054.

27           (6) SCHOOL CAPITAL OUTLAY SURTAX.--

28           (a) The school board in each county may levy, pursuant  
29 to resolution conditioned to take effect ~~only~~ upon approval by  
30 a majority vote of the electors of the county voting in a  
31 referendum or pursuant to resolution approved by at least

1 three-fourths of the membership of the district school board,  
2 a discretionary sales surtax at a rate that may not exceed 0.5  
3 percent.

4 (c) The resolution providing for the imposition of the  
5 surtax shall set forth a plan for use of the surtax proceeds  
6 for fixed capital expenditures or fixed capital costs  
7 associated with the construction, reconstruction, or  
8 improvement of school facilities and campuses which have a  
9 useful life expectancy of 5 or more years, and any land  
10 acquisition, land improvement, design, and engineering costs  
11 related thereto. Additionally, the plan shall include the  
12 costs of retrofitting and providing for technology  
13 implementation, including hardware and software, for the  
14 various sites within the school district. Surtax revenues may  
15 be used for the purpose of servicing bond indebtedness to  
16 finance projects authorized by this subsection, and any  
17 interest accrued thereto may be held in trust to finance such  
18 projects only upon approval by a majority vote of the electors  
19 of the county voting in a referendum called for that purpose.

20 Neither the proceeds of the surtax nor any interest accrued  
21 thereto shall be used for operational expenses. If the  
22 district school board has been recognized by the State Board  
23 of Education as having a Florida Frugal Schools Program, the  
24 district's plan for use of the surtax proceeds must be  
25 consistent with this subsection and with uses assured under  
26 the Florida Frugal Schools Program.

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

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SENATE SUMMARY

Authorizes a district school board to levy the school capital outlay surtax by a three-fourths vote of its membership. Provides that surtax revenues may be used to service bond indebtedness only by approval at a referendum of county electors.