

Bill No. CS for CS for CS for SB 502

Amendment No.      Barcode 343278

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senators Wasserman Schultz and Carlton moved the following amendment:

**Senate Amendment (with title amendment)**

On page 37, between lines 16 & 17,

insert:

Section 28. Paragraphs (a) and (d) of subsection (2) and subsection (6) of section 212.055, Florida Statutes, are amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.--It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature

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1 may provide. Taxable transactions and administrative  
2 procedures shall be as provided in s. 212.054.

3 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

4 (a)1. The governing authority in each county may levy  
5 a discretionary sales surtax of 0.5 percent or 1 percent. The  
6 levy of the surtax shall be pursuant to ordinance enacted by a  
7 two-thirds vote majority of the members of the county  
8 governing authority or pursuant to ordinance enacted by a  
9 majority of the members of the county governing authority and  
10 approved by a majority of the electors of the county voting in  
11 a referendum on the surtax. If the governing bodies of the  
12 municipalities representing a majority of the county's  
13 population adopt uniform resolutions establishing the rate of  
14 the surtax and calling for a referendum on the surtax, the  
15 levy of the surtax shall be placed on the ballot and shall  
16 take effect if approved by a majority of the electors of the  
17 county voting in the referendum on the surtax.

18 2. If the surtax was levied pursuant to a referendum  
19 held before July 1, 1993, the surtax may not be levied beyond  
20 the time established in the ordinance, or, if the ordinance  
21 did not limit the period of the levy, the surtax may not be  
22 levied for more than 15 years. The levy of such surtax may be  
23 extended only by approval of a majority of the electors of the  
24 county voting in a referendum on the surtax or pursuant to  
25 ordinance enacted by a two-thirds vote of the members of the  
26 county governing authority.

27 (d)1. The proceeds of the surtax authorized by this  
28 subsection and approved by referendum and any interest accrued  
29 thereto shall be expended by the school district or within the  
30 county and municipalities within the county, or, in the case  
31 of a negotiated joint county agreement, within another county,

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1 to finance, plan, and construct infrastructure and to acquire  
2 land for public recreation or conservation or protection of  
3 natural resources and to finance the closure of county-owned  
4 or municipally owned solid waste landfills that are already  
5 closed or are required to close by order of the Department of  
6 Environmental Protection. Any use of such proceeds or interest  
7 for purposes of landfill closure prior to July 1, 1993, is  
8 ratified. Neither the proceeds nor any interest accrued  
9 thereto shall be used for operational expenses of any  
10 infrastructure, except that any county with a population of  
11 less than 75,000 that is required to close a landfill by order  
12 of the Department of Environmental Protection may use the  
13 proceeds or any interest accrued thereto for long-term  
14 maintenance costs associated with landfill closure. Counties,  
15 as defined in s. 125.011(1), and charter counties may, in  
16 addition, use the proceeds and any interest accrued thereto to  
17 retire or service indebtedness incurred for bonds issued prior  
18 to July 1, 1987, for infrastructure purposes, and for bonds  
19 subsequently issued to refund such bonds. Any use of such  
20 proceeds or interest for purposes of retiring or servicing  
21 indebtedness incurred for such refunding bonds prior to July  
22 1, 1999, is ratified.

23 2. The proceeds of the surtax where the surtax is  
24 levied by a two-thirds vote of the governing body of the  
25 county and any interest accrued thereto shall be expended by  
26 the school district or within the county and municipalities  
27 within the county for infrastructure located within the urban  
28 service area that is identified in the local government  
29 comprehensive plan of the county or municipality and is  
30 identified in that local government's capital improvements  
31 element adopted pursuant to s. 163.3177(3) or that is

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1 identified in the school district's educational facilities  
2 plan adopted pursuant to s. 235.185.

3 ~~3.2.~~ For the purposes of this paragraph,  
4 "infrastructure" means:

5 a. Any fixed capital expenditure or fixed capital  
6 outlay associated with the construction, reconstruction, or  
7 improvement of public facilities which have a life expectancy  
8 of 5 or more years and any land acquisition, land improvement,  
9 design, and engineering costs related thereto.

10 b. A fire department vehicle, an emergency medical  
11 service vehicle, a sheriff's office vehicle, a police  
12 department vehicle, or any other vehicle, and such equipment  
13 necessary to outfit the vehicle for its official use or  
14 equipment that has a life expectancy of at least 5 years.

15 ~~4.3.~~ Notwithstanding any other provision of this  
16 subsection, a discretionary sales surtax imposed or extended  
17 after the effective date of this act may provide for an amount  
18 not to exceed 15 percent of the local option sales surtax  
19 proceeds to be allocated for deposit to a trust fund within  
20 the county's accounts created for the purpose of funding  
21 economic development projects of a general public purpose  
22 targeted to improve local economies, including the funding of  
23 operational costs and incentives related to such economic  
24 development. If applicable, the ballot statement must indicate  
25 the intention to make an allocation under the authority of  
26 this subparagraph.

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, a discretionary sales surtax at a rate that may

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1 not exceed 0.5 percent.

2 (b) The resolution shall include a statement that  
3 provides a brief and general description of the school capital  
4 outlay projects to be funded by the surtax. If applicable, the  
5 resolution must state that the district school board has been  
6 recognized by the State Board of Education as having a Florida  
7 Frugal Schools Program. The statement shall conform to the  
8 requirements of s. 101.161 and shall be placed on the ballot  
9 by the governing body of the county. The following question  
10 shall be placed on the ballot:

- |    |                 |               |
|----|-----------------|---------------|
| 12 | ....FOR THE     | ....CENTS TAX |
| 13 | ....AGAINST THE | ....CENTS TAX |

14  
15 (c) As an alternative method of levying the  
16 discretionary sales surtax, the district school board may  
17 levy, pursuant to resolution adopted by a two-thirds vote of  
18 the members of the school board, a discretionary sales surtax  
19 at a rate not to exceed 0.5 percent when the following  
20 conditions are met:

- 21 1. The district school board and local governments in  
22 the county where the school district is located have adopted  
23 an interlocal agreement and public educational facilities  
24 element as required by chapter 163;
- 25 2. The district school board has adopted a district  
26 educational facilities plan pursuant to s. 235.185; and
- 27 3. The district's use of surtax proceeds for new  
28 construction must not exceed the cost-per-student criteria  
29 established for the SIT Program in s. 235.216(2).

30 ~~(d)(e)~~ The resolution providing for the imposition of  
31 the surtax shall set forth a plan for use of the surtax

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1 proceeds for fixed capital expenditures or fixed capital costs  
2 associated with the construction, reconstruction, or  
3 improvement of school facilities and campuses which have a  
4 useful life expectancy of 5 or more years, and any land  
5 acquisition, land improvement, design, and engineering costs  
6 related thereto. Additionally, the plan shall include the  
7 costs of retrofitting and providing for technology  
8 implementation, including hardware and software, for the  
9 various sites within the school district. Surtax revenues may  
10 be used for the purpose of servicing bond indebtedness to  
11 finance projects authorized by this subsection, and any  
12 interest accrued thereto may be held in trust to finance such  
13 projects. Neither the proceeds of the surtax nor any interest  
14 accrued thereto shall be used for operational expenses. If the  
15 district school board has been recognized by the State Board  
16 of Education as having a Florida Frugal Schools Program, the  
17 district's plan for use of the surtax proceeds must be  
18 consistent with this subsection and with uses assured under  
19 the Florida Frugal Schools Program.

20 (e)~~(d)~~ Any school board imposing the surtax shall  
21 implement a freeze on noncapital local school property taxes,  
22 at the millage rate imposed in the year prior to the  
23 implementation of the surtax, for a period of at least 3 years  
24 from the date of imposition of the surtax. This provision  
25 shall not apply to existing debt service or required state  
26 taxes.

27 (f)~~(e)~~ Surtax revenues collected by the Department of  
28 Revenue pursuant to this subsection shall be distributed to  
29 the school board imposing the surtax in accordance with law.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 2, line 28 after the semicolon

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5 insert:

6 amending s. 212.055, F.S.; providing for the  
7 levy of the infrastructure sales surtax and the  
8 school capital outlay surtax by a two-thirds  
9 vote and requiring certain educational facility  
10 planning prior to the levy of the school  
11 capital outlay surtax; providing for the uses  
12 of the surtax proceeds;

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