

By Representative Clarke

1 A bill to be entitled
2 An act relating to education funding; amending
3 s. 212.055, F.S.; providing for a discretionary
4 sales surtax imposed by resolution of a school
5 board for school operations or school capital
6 outlay; specifying approval by referendum;
7 providing resolution requirements; providing
8 for distribution of surtax revenues; limiting
9 the time of imposition; providing an effective
10 date.

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

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14 Section 1. Subsection (8) is added to section 212.055,
15 Florida Statutes, to read:

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

29 (8) SCHOOL SURTAX.--

30 (a) The school board in each county may levy, pursuant
31 to resolution conditioned to take effect only upon approval by

1 a majority vote of the electors of the county voting in a
2 referendum, a discretionary sales surtax at a rate that may
3 not exceed 1 percent.
4 (b) The resolution shall include a statement that
5 provides a brief and general description of the school
6 operations or school capital outlay projects to be funded by
7 the surtax. The statement shall conform to the requirements of
8 s. 101.161 and shall be placed on the ballot by the governing
9 body of the county. The following question shall be placed on
10 the ballot:

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12 FOR THE CENTS TAX
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14 AGAINST THE CENTS TAX
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16 (c) The resolution providing for the imposition of the
17 surtax shall set forth a plan for use of the surtax proceeds
18 for school operations or for school capital outlay project
19 costs.
20 (d) Surtax revenues collected by the Department of
21 Revenue pursuant to this subsection shall be distributed to
22 the school board imposing the surtax in accordance with law.
23 (e) A surtax imposed under this subsection shall not
24 be levied for more than 8 years.

25 Section 2. This act shall take effect upon becoming a
26 law.

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HOUSE SUMMARY

Provides for a discretionary sales surtax to be imposed by resolution of a school board, subject to referendum, for school operations or school capital outlay. Limits levy of the surtax to 8 years. See bill for details.