

By Representative Richardson

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.055, F.S.;  
4           authorizing district school boards to levy a  
5           discretionary public school surtax; requiring a  
6           referendum; providing for use of the proceeds;  
7           providing an effective date.

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9           WHEREAS, the Legislature recognizes that caring and  
10          qualified public school teachers play a critical role in  
11          preparing children and young adults for success in higher  
12          education and in the workplace, and

13                 WHEREAS, the Legislature further recognizes that  
14          Florida's average teacher salary is \$5,000 below the national  
15          average, and that teacher salaries in the state are not  
16          sufficient to recruit and retain the caring and qualified  
17          teachers we need, and

18                 WHEREAS, the Legislature recognizes that the cost of  
19          providing teachers with medical care and prescription drug  
20          coverage has risen dramatically, forcing school districts to  
21          increase contributions to health insurance in lieu of  
22          increasing teacher salaries, and

23                 WHEREAS, the Legislature recognizes that school  
24          districts have many localized needs, such as escalating  
25          operating costs for utilities and transportation, class size  
26          reduction, and teacher development, which are straining  
27          already tight district budgets, and

28                 WHEREAS, it is the intent of the Legislature to assist  
29          school districts by authorizing an optional local surtax to  
30          provide funding for more competitive teacher salaries,

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1 adequate employee health care coverage, and escalating  
2 operating costs, NOW, THEREFORE,  
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4 Be It Enacted by the Legislature of the State of Florida:

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

8 212.055 Discretionary sales surtaxes; legislative  
9 intent; authorization and use of proceeds.--It is the  
10 legislative intent that any authorization for imposition of a  
11 discretionary sales surtax shall be published in the Florida  
12 Statutes as a subsection of this section, irrespective of the  
13 duration of the levy. Each enactment shall specify the types  
14 of counties authorized to levy; the rate or rates which may be  
15 imposed; the maximum length of time the surtax may be imposed,  
16 if any; the procedure which must be followed to secure voter  
17 approval, if required; the purpose for which the proceeds may  
18 be expended; and such other requirements as the Legislature  
19 may provide. Taxable transactions and administrative  
20 procedures shall be as provided in s. 212.054.

21 (8) PUBLIC SCHOOL SURTAX.--

22 (a) The school board in each county may levy, pursuant  
23 to resolution conditioned to take effect only upon approval by  
24 a majority vote of the electors of the county voting in a  
25 referendum, a discretionary sales surtax at a rate that may  
26 not exceed 0.5 percent.

27 (b) The resolution shall include a statement that the  
28 funds collected shall be used to improve teacher compensation,  
29 provide teachers with health care benefits, and provide  
30 additional flexible funding for the operation and maintenance  
31 of public schools within the district. The statement shall

1 conform to the requirements of s. 101.161 and shall be placed  
2 on the ballot by the governing body of the county. The  
3 following questions shall be placed on the ballot:

4  
5 ....FOR THE....CENTS TAX  
6 ....AGAINST THE....CENTS TAX  
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8 (c) The resolution providing for the imposition of the  
9 surtax shall set forth a plan for use of the surtax proceeds  
10 in the following manner:

11 1. Sixty percent shall be allocated for increases in  
12 instructional personnel salaries and related employee benefits  
13 for health insurance and prescription drug programs. For  
14 purposes of this subsection, "instructional personnel"  
15 includes classroom teachers, pupil personnel service  
16 providers, librarians/media specialists, other instructional  
17 staff, and instructional paraprofessionals as defined in s.  
18 228.041 who are employed in the public school system. Any  
19 classroom teacher or adjunct educator who is not state  
20 certified pursuant to s. 231.17 is not eligible to receive  
21 proceeds from this surtax.

22 2. Forty percent shall be allocated for the  
23 maintenance and operation of schools within the school  
24 district, exclusive of administrative salaries.

25 (d) The funds distributed pursuant to this subsection  
26 are in addition to any other appropriation, transfer, or other  
27 allocation of public or private funds from any other source  
28 and shall not supplant, replace, or cause a reduction in other  
29 school district funding sources.

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1           (e) Surtax revenues collected by the Department of  
2 Revenue pursuant to this subsection shall be distributed to  
3 the school board imposing the surtax in accordance with law.

4           Section 2. This act shall take effect upon becoming a  
5 law.

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8           HOUSE SUMMARY

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10          Authorizes school districts to levy a discretionary  
11          public school sales surtax of up to 0.5 percent by  
12          resolution approved at a referendum. Authorizes use of  
13          the proceeds to improve teacher compensation, provide  
14          teachers with health care benefits, and provide  
15          additional flexible funding for the operation and  
16          maintenance of public schools within the district.