

HB 0043

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A bill to be entitled
 An act relating to the school capital outlay surtax;
 amending s. 212.055, F.S.; authorizing certain counties to
 use a portion of surtax revenues for certain operational
 purposes under certain circumstances; providing
 requirements and limitations; providing for future repeal;
 providing an effective date.

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

Section 1. Subsection (6) of section 212.055, Florida
 Statutes, is 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 may provide.
 Taxable transactions and administrative procedures shall be as
 provided in s. 212.054.

(6) SCHOOL CAPITAL OUTLAY SURTAX.--

(a)1. The school board in each county may levy, pursuant
 to resolution conditioned to take effect only upon approval by a
 majority vote of the electors of the county voting in a

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30 referendum, a discretionary sales surtax at a rate that may not
 31 exceed 0.5 percent.

32 2.(b) The resolution shall include a statement that
 33 provides a brief and general description of the school capital
 34 outlay projects to be funded by the surtax. If applicable, the
 35 resolution must state that the district school board has been
 36 recognized by the State Board of Education as having a Florida
 37 Frugal Schools Program. The statement shall conform to the
 38 requirements of s. 101.161 and shall be placed on the ballot by
 39 the governing body of the county. The following question shall
 40 be
 41 placed on the ballot:

_____FOR THE _____CENTS TAX
 _____AGAINST THE _____CENTS TAX

42
 43 3.(e) The resolution providing for the imposition of the
 44 surtax shall set forth a plan for use of the surtax proceeds for
 45 fixed capital expenditures or fixed capital costs associated
 46 with the construction, reconstruction, or improvement of school
 47 facilities and campuses which have a useful life expectancy of 5
 48 or more years, and any land acquisition, land improvement,
 49 design, and engineering costs related thereto. Additionally, the
 50 plan shall include the costs of retrofitting and providing for
 51 technology implementation, including hardware and software, for
 52 the various sites within the school district. Surtax revenues
 53 may be used for the purpose of servicing bond indebtedness to
 54 finance projects authorized by this subsection, and any interest
 55 accrued thereto may be held in trust to finance such projects.
 56 Neither the proceeds of the surtax nor any interest accrued
 57 thereto shall be used for operational expenses. If the district

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58 school board has been recognized by the State Board of Education
 59 as having a Florida Frugal Schools Program, the district's plan
 60 for use of the surtax proceeds must be consistent with this
 61 subsection and with uses assured under the Florida Frugal
 62 Schools Program.

63 ~~4.(d)~~ Any school board imposing the surtax shall implement
 64 a freeze on noncapital local school property taxes, at the
 65 millage rate imposed in the year prior to the implementation of
 66 the surtax, for a period of at least 3 years from the date of
 67 imposition of the surtax. This provision shall not apply to
 68 existing debt service or required state taxes.

69 ~~5.(e)~~ Surtax revenues collected by the Department of
 70 Revenue pursuant to this subsection shall be distributed to the
 71 school board imposing the surtax in accordance with law.

72 (b)1. Notwithstanding the provisions of paragraph (a), the
 73 school board in any county with a population of 100,000 or less
 74 may use up to 50 percent of the revenues generated by the surtax
 75 for operational purposes solely for salaries and benefits for
 76 teachers. However, in addition to the requirements of paragraph
 77 (a), the resolution providing for the imposition of the surtax
 78 shall specify the percentage of surtax revenues to be used
 79 solely for salaries and benefits for teachers as authorized by
 80 this paragraph. The plan setting forth the use of surtax
 81 proceeds shall include uses solely for salaries and benefits for
 82 teachers. The plan shall provide criteria to account for use of
 83 proceeds solely for salaries and benefits for teachers and shall
 84 provide for an annual report by the school board documenting
 85 such use.

86 2. The school board of any county with a population of
 87 100,000 or less which has levied the surtax authorized in this

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88 subsection before July 1, 2004, and wishes to use a percentage
89 of surtax revenues solely for salaries and benefits for teachers
90 as provided in this paragraph may do so only pursuant to a new
91 resolution conditioned to take effect only upon approval by a
92 majority vote of the electors of the county voting in a
93 referendum as provided in subparagraph (a)2. However, the amount
94 of surtax revenues authorized for use solely for salaries and
95 benefits for teachers under this subparagraph shall be available
96 only to the extent such revenues are not otherwise dedicated to
97 service bond indebtedness in such counties as provided in
98 paragraph (a), if applicable.

99 3. This paragraph is repealed July 1, 2008.

100 Section 2. This act shall take effect July 1, 2004.