

CHAMBER ACTION

1 The Committee on Education K-20 recommends the following:

2
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to the school capital outlay surtax;
7 amending s. 212.055, F.S.; authorizing counties to use a
8 portion of surtax revenues for certain operational
9 purposes under certain circumstances; providing
10 requirements and limitations; providing for future repeal;
11 providing an effective date.

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

14
15 Section 1. Subsection (6) of section 212.055, Florida
16 Statutes, is amended to read:

17 212.055 Discretionary sales surtaxes; legislative intent;
18 authorization and use of proceeds.--It is the legislative intent
19 that any authorization for imposition of a discretionary sales
20 surtax shall be published in the Florida Statutes as a
21 subsection of this section, irrespective of the duration of the
22 levy. Each enactment shall specify the types of counties
23 authorized to levy; the rate or rates which may be imposed; the

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24 maximum length of time the surtax may be imposed, if any; the
 25 procedure which must be followed to secure voter approval, if
 26 required; the purpose for which the proceeds may be expended;
 27 and such other requirements as the Legislature may provide.
 28 Taxable transactions and administrative procedures shall be as
 29 provided in s. 212.054.

30 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

31 (a)1. The school board in each county may levy, pursuant
 32 to resolution conditioned to take effect only upon approval by a
 33 majority vote of the electors of the county voting in a
 34 referendum, a discretionary sales surtax at a rate that may not
 35 exceed 0.5 percent.

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

45 placed on the ballot:

_____FOR THE _____CENTS TAX

46 _____AGAINST THE _____CENTS TAX

47
 48 ~~3.(e)~~ The resolution providing for the imposition of the
 49 surtax shall set forth a plan for use of the surtax proceeds for
 50 fixed capital expenditures or fixed capital costs associated

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51 with the construction, reconstruction, or improvement of school
52 facilities and campuses which have a useful life expectancy of 5
53 or more years, and any land acquisition, land improvement,
54 design, and engineering costs related thereto. Additionally, the
55 plan shall include the costs of retrofitting and providing for
56 technology implementation, including hardware and software, for
57 the various sites within the school district. Surtax revenues
58 may be used for the purpose of servicing bond indebtedness to
59 finance projects authorized by this subsection, and any interest
60 accrued thereto may be held in trust to finance such projects.
61 Neither the proceeds of the surtax nor any interest accrued
62 thereto shall be used for operational expenses. If the district
63 school board has been recognized by the State Board of Education
64 as having a Florida Frugal Schools Program, the district's plan
65 for use of the surtax proceeds must be consistent with this
66 subsection and with uses assured under the Florida Frugal
67 Schools Program.

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

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

77 (b)1. Notwithstanding the provisions of paragraph (a), the
78 school board in any county may use up to 50 percent of the

79 revenues generated by the surtax for operational purposes solely
 80 for salaries and benefits for teachers. However, in addition to
 81 the requirements of paragraph (a), the resolution providing for
 82 the imposition of the surtax shall specify the percentage of
 83 surtax revenues to be used solely for salaries and benefits for
 84 teachers as authorized by this paragraph. The plan setting forth
 85 the use of surtax proceeds shall include uses solely for
 86 salaries and benefits for teachers. The plan shall provide
 87 criteria to account for use of proceeds solely for salaries and
 88 benefits for teachers and shall provide for an annual report by
 89 the school board documenting such use.

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

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

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