1   A bill to be entitled

2   An act relating to the school capital outlay surtax;

3   amending s. 212.055, F.S.; authorizing counties to use a

4   portion of surtax revenues for certain operational

5   purposes under certain circumstances; providing

6   requirements and limitations; providing for future repeal;

7   providing an effective date.

8

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

10

11   Section 1. Subsection (6) of section 212.055, Florida

12   Statutes, is amended to read:

13   212.055 Discretionary sales surtaxes; legislative intent;

14   authorization and use of proceeds.--It is the legislative intent

15   that any authorization for imposition of a discretionary sales

16   surtax shall be published in the Florida Statutes as a

17   subsection of this section, irrespective of the duration of the

18   levy. Each enactment shall specify the types of counties

19   authorized to levy; the rate or rates which may be imposed; the

20   maximum length of time the surtax may be imposed, if any; the

21   procedure which must be followed to secure voter approval, if

22   required; the purpose for which the proceeds may be expended;

23   and such other requirements as the Legislature may provide.

24   Taxable transactions and administrative procedures shall be as

25   provided in s. 212.054.

26   (6) SCHOOL CAPITAL OUTLAY SURTAX.--

27   (a)1. The school board in each county may levy, pursuant

28   to resolution conditioned to take effect only upon approval by a

29 majority vote of the electors of the county voting in a
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

42
_____AGAINST THE   _____CENTS TAX

43

44   3.(c) The resolution providing for the imposition of the
45 surtax shall set forth a plan for use of the surtax proceeds for
46 fixed capital expenditures or fixed capital costs associated
47 with the construction, reconstruction, or improvement of school
48 facilities and campuses which have a useful life expectancy of 5
49 or more years, and any land acquisition, land improvement,
50 design, and engineering costs related thereto. Additionally, the
51 plan shall include the costs of retrofitting and providing for
52 technology implementation, including hardware and software, for
53 the various sites within the school district. Surtax revenues
54 may be used for the purpose of servicing bond indebtedness to

55 finance projects authorized by this subsection, and any interest
56 accrued thereto may be held in trust to finance such projects.
57 Neither the proceeds of the surtax nor any interest accrued
58 thereto shall be used for operational expenses. If the district
59 school board has been recognized by the State Board of Education
60 as having a Florida Frugal Schools Program, the district's plan
61 for use of the surtax proceeds must be consistent with this
62 subsection and with uses assured under the Florida Frugal
63 Schools Program.
64   4.(d) Any school board imposing the surtax shall implement
65 a freeze on noncapital local school property taxes, at the
66 millage rate imposed in the year prior to the implementation of
67 the surtax, for a period of at least 3 years from the date of
68 imposition of the surtax. This provision shall not apply to
69 existing debt service or required state taxes.
70   5.(e) Surtax revenues collected by the Department of
71 Revenue pursuant to this subsection shall be distributed to the
72 school board imposing the surtax in accordance with law.
73   (b)1. Notwithstanding the provisions of paragraph (a), the
74 school board in any county may use up to 50 percent of the
75 revenues generated by the surtax for operational purposes solely
76 for salaries and benefits for teachers. However, in addition to
77 the requirements of paragraph (a), the resolution providing for
78 the imposition of the surtax shall specify the percentage of
79 surtax revenues to be used solely for salaries and benefits for
80 teachers as authorized by this paragraph. The plan setting forth
81 the use of surtax proceeds shall include uses solely for
82 salaries and benefits for teachers. The plan shall provide

83 criteria to account for use of proceeds solely for salaries and

84 benefits for teachers and shall provide for an annual report by

85 the school board documenting such use.

86   2. The school board of any county which has levied the

87 surtax authorized in this subsection before July 1, 2004, and

88 wishes to use a percentage of surtax revenues solely for

89 salaries and benefits for teachers as provided in this paragraph

90 may do so only pursuant to a new resolution conditioned to take

91 effect only upon approval by a majority vote of the electors of

92 the county voting in a referendum as provided in subparagraph

93 (a)2. However, the amount of surtax revenues authorized for use

94 solely for salaries and benefits for teachers under this

95 subparagraph shall be available only to the extent such revenues

96 are not otherwise dedicated to service bond indebtedness in such

97 counties as provided in paragraph (a), if applicable.

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

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