

1 A bill to be entitled
 2 An act relating to discretionary sales surtaxes; amending
 3 s. 212.055, F.S.; allowing each charter county to levy a
 4 voter-approved surtax for a community college in the
 5 county; providing restrictions on the source of expenses
 6 for a referendum relating to this surtax; requiring notice
 7 of the referendum; defining the term "community college";
 8 providing for a maximum rate of the surtax; providing
 9 requirements for the ordinance that imposes the surtax;
 10 providing purposes for which the proceeds of the surtax
 11 may be used; providing for investment of the proceeds;
 12 providing for automatic expiration of such a surtax unless
 13 it is reenacted by ordinance; providing for the proceeds
 14 to be deposited in a separate fund and promptly disbursed
 15 to a board of trustees; providing that other funding may
 16 not be reduced because a community college has received
 17 such proceeds; providing for liberal construction;
 18 providing an effective date.

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

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

24 212.055 Discretionary sales surtaxes; legislative intent;
 25 authorization and use of proceeds.--It is the legislative intent
 26 that any authorization for imposition of a discretionary sales
 27 surtax shall be published in the Florida Statutes as a
 28 subsection of this section, irrespective of the duration of the

29 levy. Each enactment shall specify the types of counties
 30 authorized to levy; the rate or rates which may be imposed; the
 31 maximum length of time the surtax may be imposed, if any; the
 32 procedure which must be followed to secure voter approval, if
 33 required; the purpose for which the proceeds may be expended;
 34 and such other requirements as the Legislature may provide.
 35 Taxable transactions and administrative procedures shall be as
 36 provided in s. 212.054.

37 (8) COMMUNITY COLLEGE SURTAX.--A county as defined in s.
 38 125.011(1) may levy the surtax authorized in this subsection
 39 pursuant to an ordinance conditioned to take effect only upon
 40 approval by a majority vote of the electors of the county voting
 41 in a referendum. If the county, at the request of a community
 42 college, calls a special election, the expense of the election
 43 may not be paid with student fees or moneys that the community
 44 college receives from the state, but the expense may be paid
 45 with funds received from private sources or with college
 46 auxiliary funds. There must be at least 30 days' notice of the
 47 election as provided by s. 100.342.

48 (a) As used in this subsection, the term "community
 49 college" has the meaning set forth in s. 1000.21, and each
 50 community college must be constituted and governed as provided
 51 under ss. 1001.63 and 1004.67.

52 (b) The rate of a surtax authorized in this subsection may
 53 not exceed 0.5 percent.

54 (c) The ordinance that provides for the imposition of the
 55 surtax must include a statement that provides a brief and
 56 general description of the purposes for which proceeds of the

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57 surtax may be used. The statement must conform to the
58 requirements of s. 101.161 and must be placed on the ballot by
59 the county governing body.

60 (d) The ordinance must set forth a plan for use of the
61 surtax proceeds for the benefit of the community college by its
62 board of trustees, such plan to provide for the permissible uses
63 of the surtax proceeds, including, but not limited to, the
64 maintenance, improvement, and expansion of a broad range of
65 academic and workforce training programs; teaching enhancements;
66 student scholarships and other financial aid; capital
67 expenditures and infrastructure projects; fixed capital costs
68 associated with the construction, reconstruction, renovation,
69 maintenance, or improvement of facilities and campuses which
70 have a useful life expectancy of at least 5 years; deferred
71 maintenance; land acquisition, land improvement, design, and
72 engineering costs related thereto; and the expansion and
73 enhancement of services, programs, and facilities at all
74 community college sites within the county. The proceeds of the
75 surtax must be set aside and invested as permitted by law, with
76 the principal and income to be used for the purposes listed in
77 this section as the board of trustees for the community college
78 directs.

79 (e) A discretionary sales surtax imposed under this
80 subsection expires 5 years after the effective date of the
81 surtax unless reenacted by ordinance subject to approval by a
82 majority of the electors of the county voting in a subsequent
83 referendum.

84 (f) Proceeds from the surtax must be:

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85 1. Deposited by the county in a special fund that is set
86 aside from other county funds and used only for the operation,
87 maintenance, and administration of the community college within
88 that county; and

89 2. Remitted promptly by the county to the board of
90 trustees that administers or operates the community college.

91 (g) The annual apportionment of state funds for the
92 support of a community college under any provision of general
93 law may not be reduced because that community college has
94 received funds pursuant to a sales tax levied under this
95 subsection.

96 (h) This subsection must be liberally construed to effect
97 its purpose.

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