



1 Statutes as a subsection of this section, irrespective of the  
2 duration of the levy. Each enactment shall specify the types  
3 of counties authorized to levy; the rate or rates which may be  
4 imposed; the maximum length of time the surtax may be imposed,  
5 if any; the procedure which must be followed to secure voter  
6 approval, if required; the purpose for which the proceeds may  
7 be expended; and such other requirements as the Legislature  
8 may provide. Taxable transactions and administrative  
9 procedures shall be as provided in s. 212.054.

10 (8) COMMUNITY COLLEGE SURTAX.--A county as defined in  
11 s. 125.011(1) may levy the surtax authorized in this  
12 subsection pursuant to an ordinance conditioned to take effect  
13 only upon approval by a majority vote of the electors of the  
14 county voting in a referendum. If the county, at the request  
15 of a community college, calls a special election, the expense  
16 of the election may not be paid with student fees or moneys  
17 that the community college receives from the state, but the  
18 expense may be paid with funds received from private sources  
19 or with college auxiliary funds. There must be at least 30  
20 days' notice of the election as provided by s. 100.342.

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

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

27 (c) The ordinance that provides for the imposition of  
28 the surtax must include a statement that provides a brief and  
29 general description of the purposes for which proceeds of the  
30 surtax may be used. The statement must conform to the  
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1 requirements of s. 101.161 and must be placed on the ballot by  
2 the county governing body.

3 (d) The ordinance must set forth a plan for use of the  
4 surtax proceeds for the benefit of the community college by  
5 its board of trustees, such plan to provide for the  
6 permissible uses of the surtax proceeds, including, but not  
7 limited to, the maintenance, improvement, and expansion of a  
8 broad range of academic and workforce training programs;  
9 teaching enhancements; student scholarships and other  
10 financial aid; capital expenditures and infrastructure  
11 projects; fixed capital costs associated with the  
12 construction, reconstruction, renovation, maintenance, or  
13 improvement of facilities and campuses which has a useful life  
14 expectancy of at least 5 years; deferred maintenance; land  
15 acquisition, land improvement, design, and engineering costs  
16 related thereto; and the expansion and enhancement of  
17 services, programs, and facilities at all community college  
18 sites within the county. The proceeds of the surtax must be  
19 set aside and invested as permitted by law, with the principal  
20 and income to be used for the purposes listed in this section  
21 as the board of trustees for the community college directs.

22 (e) A discretionary sales surtax imposed under this  
23 subsection expires 5 years after the effective date of the  
24 surtax unless reenacted by ordinance subject to approval by a  
25 majority of the electors of the county voting in a subsequent  
26 referendum.

27 (f) Proceeds from the surtax must be:

28 1. Deposited by the county in a special fund that is  
29 set aside from other county funds and used only for the  
30 operation, maintenance, and administration of the community  
31 college within that county; and

