Florida Senate - 2006

By Senators Margolis and Wilson

35-1449A-06

1	A bill to be entitled
2	An act relating to discretionary sales
3	surtaxes; amending s. 212.055, F.S.; allowing
4	each charter county to levy a voter-approved
5	surtax for a community college in the county;
б	providing restrictions on the source of
7	expenses for a referendum relating to this
8	surtax; requiring notice of the referendum;
9	defining the term "community college";
10	providing for a maximum rate of the surtax;
11	providing requirements for the ordinance that
12	imposes the surtax; providing purposes for
13	which the proceeds of the surtax may be used;
14	providing for investment of the proceeds;
15	providing for automatic expiration of such a
16	surtax unless it is reenacted by ordinance;
17	providing for the proceeds to be deposited in a
18	separate fund and promptly disbursed to a board
19	of trustees; providing that other funding may
20	not be reduced because a community college has
21	received such proceeds; providing for liberal
22	construction; providing an effective date.
23	
24	Be It Enacted by the Legislature of the State of Florida:
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26	Section 1. Subsection (8) is added to section 212.055,
27	Florida Statutes, to read:
28	212.055 Discretionary sales surtaxes; legislative
29	intent; authorization and use of proceedsIt is the
30	legislative intent that any authorization for imposition of a
31	discretionary sales surtax shall be published in the Florida
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SB 2464

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1 Statutes as a subsection of this section, irrespective of the 2 duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be 3 imposed; the maximum length of time the surtax may be imposed, 4 if any; the procedure which must be followed to secure voter 5 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 s. 125.011(1) may levy the surtax authorized in this 11 12 subsection pursuant to an ordinance conditioned to take effect only upon approval by a majority vote of the electors of the 13 county voting in a referendum. If the county, at the request 14 of a community college, calls a special election, the expense 15 of the election may not be paid with student fees or moneys 16 17 that the community college receives from the state, but the 18 expense may be paid with funds received from private sources or with college auxiliary funds. There must be at least 30 19 days' notice of the election as provided by s. 100.342. 2.0 21 (a) As used in this subsection, the term "community college" has the meaning set forth in s. 1000.21, and each 2.2 23 community college must be constituted and governed as provided 2.4 under ss. 1001.63 and 1004.67. 25 (b) The rate of a surtax authorized in this subsection may not exceed 0.5 percent. 26 27 (c) The ordinance that provides for the imposition of 2.8 the surtax must include a statement that provides a brief and general description of the purposes for which proceeds of the 29 30 surtax may be used. The statement must conform to the 31

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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 broad range of academic and workforce training programs; 8 teaching enhancements; student scholarships and other 9 10 financial aid; capital expenditures and infrastructure projects; fixed capital costs associated with the 11 12 construction, reconstruction, renovation, maintenance, or 13 improvement of facilities and campuses which has a useful life expectancy of at least 5 years; deferred maintenance; land 14 acquisition, land improvement, design, and engineering costs 15 related thereto; and the expansion and enhancement of 16 17 services, programs, and facilities at all community college 18 sites within the county. The proceeds of the surtax must be set aside and invested as permitted by law, with the principal 19 and income to be used for the purposes listed in this section 20 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 surtax unless reenacted by ordinance subject to approval by a 2.4 majority of the electors of the county voting in a subsequent 25 referendum. 26 27 (f) Proceeds from the surtax must be: 2.8 1. Deposited by the county in a special fund that is set aside from other county funds and used only for the 29 30 operation, maintenance, and administration of the community college within that county; and 31

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2 trustees that administers or operates the community college. 3 (a) The annual apportionment of state funds for the 4 support of a community college under any provision of general 5 law may not be reduced because that community college has 6 received funds pursuant to a sales tax levied under this 7 subsection. 8 (h) This subsection must be liberally construed to 9 effect its purpose. 10 Section 2. This act shall take effect upon becoming a 11 law. 12 ************************************	1	2. Remitted promptly by the county to the board of
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