

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.

19  
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

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 that have  
70 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 surtax levied under this  
95 subsection.

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

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