

By Senator Margolis

35-544-07

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;
 6 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.

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 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 proceeds.--It is the
 30 legislative intent that any authorization for imposition of a
 31 discretionary sales surtax shall be published in the Florida

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

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

3 (g) 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.

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14 SENATE SUMMARY

15 Allows each charter county to levy a voter-approved
16 discretionary sales surtax for a community college
17 located in the county. Provides restrictions on the
18 source of expenses for a referendum relating to this
19 surtax. Requires notice of the referendum. Defines the
20 term "community college." Provides for a maximum rate of
21 the surtax. Provides requirements for the ordinance that
22 imposes the surtax. Provides purposes for which the
23 proceeds of the surtax may be used. Provides for
24 investment of the proceeds. Provides for automatic
25 expiration of such a surtax unless it is reenacted by
26 ordinance. Provides for the proceeds to be deposited in a
27 separate fund and promptly disbursed to a board of
28 trustees. Provides that other funding may not be reduced
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30 Provides for liberal construction.
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