

By Senator Villalobos

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

21
22 Be It Enacted by the Legislature of the State of Florida:

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

26 212.055 Discretionary sales surtaxes; legislative intent;
27 authorization and use of proceeds.—It is the legislative intent
28 that any authorization for imposition of a discretionary sales
29 surtax shall be published in the Florida Statutes as a

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

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

50 (a) As used in this subsection, the term "community
51 college" means any college that is on the list of community
52 colleges as set forth in s. 1000.21. Each community college must
53 be constituted and governed as provided under ss. 1001.63 and
54 1004.67.

55 (b) The rate of a surtax authorized by this subsection may
56 not exceed 0.5 percent.

57 (c) The ordinance providing for the imposition of the
58 surtax must include a statement that provides a brief and

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59 general description of the purposes for which the proceeds of
60 the surtax may be used. The statement must conform to the
61 requirements of s. 101.161 and must be placed on the ballot by
62 the governing body of the county.

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

82 (e) A surtax imposed under this subsection expires 5 years
83 after the effective date of the surtax unless reenacted by an
84 ordinance that is subject to approval by a majority of the
85 electors of the county voting in a subsequent referendum.

86 (f) Proceeds from the surtax must be:

87 1. Deposited by the county in a special fund that is set

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88 aside from other county funds and that is used only for the
89 operation, maintenance, and administration of the community
90 college within that county; and

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

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

97 (h) This subsection shall be liberally construed to achieve
98 its purpose.

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