

By the Committee on Higher Education; and Senators Villalobos,  
Wilson, Gelber, and Bullard

589-02369-09

20091576c1

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:

23  
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

589-02369-09

20091576c1

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

589-02369-09

20091576c1

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 academic and  
68 workforce training programs; teaching enhancements; student  
69 scholarships and other financial aid; capital expenditures and  
70 infrastructure projects; fixed capital costs associated with the  
71 construction, reconstruction, renovation, maintenance, or  
72 improvement of facilities and campuses which has a useful life  
73 expectancy of at least 5 years; deferred maintenance; land  
74 acquisition, land improvement, design, and engineering costs  
75 related thereto; and the expansion and enhancement of services,  
76 programs, and facilities at all community college sites within  
77 the county. The proceeds of the surtax must be set aside and  
78 invested as permitted by law, with the principal and income to  
79 be used for the purposes listed in this section as directed by  
80 the board of trustees for the community college.

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

85 (f) Proceeds from the surtax must be:

86 1. Deposited by the county in a special fund that is set  
87 aside from other county funds and that is used only for the

589-02369-09

20091576c1

88 operation, maintenance, and administration of the community  
89 college within that county; and

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

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

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

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