

20091576e1

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

20091576e1

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

20091576e1

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 subsection as directed
80 by 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

20091576e1

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.