

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Zapata offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 70 and 71, insert:

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

7 212.055 Discretionary sales surtaxes; legislative intent;
8 authorization and use of proceeds.--It is the legislative intent
9 that any authorization for imposition of a discretionary sales
10 surtax shall be published in the Florida Statutes as a
11 subsection of this section, irrespective of the duration of the
12 levy. Each enactment shall specify the types of counties
13 authorized to levy; the rate or rates which may be imposed; the
14 maximum length of time the surtax may be imposed, if any; the
15 procedure which must be followed to secure voter approval, if
16 required; the purpose for which the proceeds may be expended;

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17 and such other requirements as the Legislature may provide.
18 Taxable transactions and administrative procedures shall be as
19 provided in s. 212.054.

20 (8) COMMUNITY COLLEGE SURTAX.--A county as defined in s.
21 125.011(1) may levy the surtax authorized in this subsection
22 pursuant to an ordinance conditioned to take effect only upon
23 approval by a majority vote of the electors of the county voting
24 in a referendum. If the county, at the request of a community
25 college, calls a special election, the expense of the election
26 may not be paid with student fees or moneys that the community
27 college receives from the state, but the expense may be paid
28 with funds received from private sources or with college
29 auxiliary funds. There must be at least 30 days' notice of the
30 election as provided by s. 100.342.

31 (a) As used in this subsection, the term "community
32 college" has the meaning set forth in s. 1000.21, and each
33 community college must be constituted and governed as provided
34 under ss. 1001.63 and 1004.67.

35 (b) The rate of a surtax authorized in this subsection may
36 not exceed 0.5 percent.

37 (c) The ordinance that provides for the imposition of the
38 surtax must include a statement that provides a brief and
39 general description of the purposes for which proceeds of the
40 surtax may be used. The statement must conform to the
41 requirements of s. 101.161 and must be placed on the ballot by
42 the county governing body.

43 (d) The ordinance must set forth a plan for use of the
44 surtax proceeds for the benefit of the community college by its
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45 board of trustees, such plan to provide for the permissible uses
46 of the surtax proceeds, including, but not limited to, the
47 maintenance, improvement, and expansion of a broad range of
48 academic and workforce training programs; teaching enhancements;
49 student scholarships and other financial aid; capital
50 expenditures and infrastructure projects; fixed capital costs
51 associated with the construction, reconstruction, renovation,
52 maintenance, or improvement of facilities and campuses that have
53 a useful life expectancy of at least 5 years; deferred
54 maintenance; land acquisition, land improvement, design, and
55 engineering costs related thereto; and the expansion and
56 enhancement of services, programs, and facilities at all
57 community college sites within the county. The proceeds of the
58 surtax must be set aside and invested as permitted by law, with
59 the principal and income to be used for the purposes listed in
60 this subsection as the board of trustees for the community
61 college directs.

62 (e) A discretionary sales surtax imposed under this
63 subsection expires 5 years after the effective date of the
64 surtax unless reenacted by ordinance subject to approval by a
65 majority of the electors of the county voting in a subsequent
66 referendum.

67 (f) Proceeds from the surtax must be:

68 1. Deposited by the county in a special fund that is set
69 aside from other county funds and used only for the operation,
70 maintenance, and administration of the community college within
71 that county; and

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

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

79 (h) This subsection shall be liberally construed to effect
80 its purpose.

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84 **T I T L E A M E N D M E N T**

85 Remove line(s) 2 and insert:

86 An act relating to taxation; amending s. 212.055, F.S.;

87 authorizing a constitutional charter county to levy a voter-

88 approved surtax for a community college in the county; providing

89 restrictions on the source of expenses for a referendum relating

90 to this surtax; requiring notice of the referendum; defining the

91 term "community college"; providing for a maximum rate of the

92 surtax; providing requirements for the ordinance that imposes

93 the surtax; providing purposes for which the proceeds of the

94 surtax may be used; providing for investment of the proceeds;

95 providing for automatic expiration of such a surtax unless it is

96 reenacted by ordinance; providing for the proceeds to be

97 deposited in a separate fund and promptly disbursed to a board

98 of trustees; providing that other funding may not be reduced

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99 because a community college has received such proceeds;
100 providing for liberal construction; amending