

Amendment No.

CHAMBER ACTION

Senate

House

.

---

1 Representative Zapata offered the following:

2  
3 **Amendment (with title amendment)**

4 Between lines 47 and 48, 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;

061067

Approved For Filing: 4/22/2009 1:59:16 PM

Amendment No.

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  
061067

Approved For Filing: 4/22/2009 1:59:16 PM

Amendment No.

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

061067

Approved For Filing: 4/22/2009 1:59:16 PM

Amendment No.

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.

81  
82       -----  
83                   **T I T L E   A M E N D M E N T**

84       Remove line 2 and insert:

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

86       authorizing a constitutional charter county to levy a voter-

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

88       restrictions on the source of expenses for a referendum relating

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

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

91       surtax; providing requirements for the ordinance that imposes

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

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

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

95       reenacted by ordinance; providing for the proceeds to be

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

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

98       because a community college has received such proceeds;

99       providing for liberal construction;

061067

Approved For Filing: 4/22/2009 1:59:16 PM