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

20  
21   Be It Enacted by the Legislature of the State of Florida:

22  
23           Section 1. Subsection (8) is added to section 212.055,  
24   Florida Statutes, to read:

25           212.055 Discretionary sales surtaxes; legislative intent;  
26   authorization and use of proceeds.--It is the legislative intent  
27   that any authorization for imposition of a discretionary sales  
28   surtax shall be published in the Florida Statutes as a

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

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

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

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

55 (c) The ordinance that provides for the imposition of the  
56 surtax must include a statement that provides a brief and

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

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

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

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

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

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

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

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