

HB 1343

2012

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; renaming the school capital
4 outlay surtax as the "school surtax"; expanding the
5 purposes for which revenues from the surtax may be
6 used; making the use of surtax revenues for specified
7 additional purposes contingent upon certain school
8 board actions relating to the reduction of certain
9 property taxes during the time surtax is in effect;
10 requiring approval of the electors in order to use the
11 surtax revenues for the additional purposes authorized
12 by the act; providing an effective date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsection (6) of section 212.055, Florida
17 Statutes, is amended to read:

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.—It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a
22 subsection of this section, irrespective of the duration of the
23 levy. Each enactment shall specify the types of counties
24 authorized to levy; the rate or rates which may be imposed; the
25 maximum length of time the surtax may be imposed, if any; the
26 procedure which must be followed to secure voter approval, if
27 required; the purpose for which the proceeds may be expended;
28 and such other requirements as the Legislature may provide.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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55 the various sites within the school district. Surtax revenues
56 may be used for the purpose of servicing bond indebtedness to
57 finance projects authorized by this subsection, and any interest
58 accrued thereto may be held in trust to finance such projects.
59 Neither the proceeds of the surtax nor any interest accrued
60 thereto shall be used for operational expenses.

61 (d) The resolution may also set forth a plan for using the
62 proceeds of the surtax to fund the expenses authorized under s.
63 1011.71(2)-(5). The plan may provide that the proceeds of the
64 surtax, including interest accrued on the revenues of the
65 surtax, shall be used for the expenses of maintaining,
66 renovating, or repairing existing school facilities or for
67 maintaining, securing, or upgrading capital technology equipment
68 and infrastructure for schools. However, in order to use the
69 surtax revenues for the purposes specified in this paragraph, a
70 school board shall covenant to decrease the capital local school
71 property tax levied pursuant to s. 1011.71(2) and to maintain
72 that tax at the reduced millage for as long as the surtax is in
73 effect.

74 (e)~~(d)~~ Surtax revenues collected by the Department of
75 Revenue pursuant to this subsection shall be distributed to the
76 school board imposing the surtax in accordance with law.

77 Section 2. A school district that levies the surtax under
78 s. 212.055(6), Florida Statutes, before July 1, 2012, may not
79 use the surtax revenues for the additional purposes authorized
80 in this act unless the plan for such use is approved by a
81 majority vote of the electors of the county voting in a
82 referendum.

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Section 3. This act shall take effect July 1, 2012.