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.
13	
14	Be It Enacted by the Legislature of the State of Florida:
15	
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.
1	Page 1 of 4

Page 1 of 4

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

29 Taxable transactions and administrative procedures shall be as 30 provided in s. 212.054.

31

43

44

45

(6) SCHOOL CAPITAL OUTLAY SURTAX.-

(a) The school board in each county may levy, pursuant to
resolution conditioned to take effect only upon approval by a
majority vote of the electors of the county voting in a
referendum, a discretionary sales surtax at a rate that may not
exceed 0.5 percent.

(b) The resolution shall include a statement that provides a brief and general description of the <u>new or existing school</u> <del>capital outlay</del> projects to be funded by the surtax. The statement shall conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

....FOR THE

....CENTS TAX

....AGAINST THE ....CENTS TAX

The resolution providing for the imposition of the 46 (C) 47 surtax shall set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated 48 49 with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 50 51 or more years, and any land acquisition, land improvement, 52 design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for 53 technology implementation, including hardware and software, for 54 Page 2 of 4

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

hb1343-00

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 38 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 surtax, including interest accrued on the revenues of the 64 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 <u>(e) (d)</u> 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. <u>A school district that levies the surtax under</u> 78 <u>s. 212.055(6)</u>, Florida Statutes, before July 1, 2012, may not 79 <u>use the surtax revenues for the additional purposes authorized</u> 80 <u>in this act unless the plan for such use is approved by a</u> 81 majority vote of the electors of the county voting in a

82 referendum.

## Page 3 of 4

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

2012

83

2012

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

Page 4 of 4

CODING: Words stricken are deletions; words <u>underlined</u> are additions.