

By Senator Margolis

35-00603C-12

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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; requiring approval of the electors in order to  
7           use the surtax revenues for the additional purposes  
8           authorized by the act; providing an effective date.  
9

10 Be It Enacted by the Legislature of the State of Florida:  
11

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

14           212.055 Discretionary sales surtaxes; legislative intent;  
15 authorization and use of proceeds.—It is the legislative intent  
16 that any authorization for imposition of a discretionary sales  
17 surtax shall be published in the Florida Statutes as a  
18 subsection of this section, irrespective of the duration of the  
19 levy. Each enactment shall specify the types of counties  
20 authorized to levy; the rate or rates which may be imposed; the  
21 maximum length of time the surtax may be imposed, if any; the  
22 procedure which must be followed to secure voter approval, if  
23 required; the purpose for which the proceeds may be expended;  
24 and such other requirements as the Legislature may provide.  
25 Taxable transactions and administrative procedures shall be as  
26 provided in s. 212.054.

27           (6) SCHOOL ~~CAPITAL-OUTLAY~~ SURTAX.—

28           (a) The school board in each county may levy, pursuant to  
29 resolution conditioned to take effect only upon approval by a

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30 majority vote of the electors of the county voting in a  
31 referendum, a discretionary sales surtax at a rate that may not  
32 exceed 0.5 percent.

33 (b) The resolution shall include a statement that provides  
34 a brief and general description of the new or existing ~~school~~  
35 ~~capital-outlay~~ projects to be funded by the surtax. The  
36 statement shall conform to the requirements of s. 101.161 and  
37 shall be placed on the ballot by the governing body of the  
38 county. The following question shall be placed on the ballot:  
39

40       ....FOR THE                               ....CENTS TAX

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

42 (c) The resolution providing for the imposition of the  
43 surtax shall set forth a plan for use of the surtax proceeds for  
44 fixed capital expenditures or fixed capital costs associated  
45 with the construction, reconstruction, or improvement of school  
46 facilities and campuses which have a useful life expectancy of 5  
47 or more years, and any land acquisition, land improvement,  
48 design, and engineering costs related thereto. The resolution  
49 may also set forth a plan for using the proceeds of the surtax  
50 to fund the expenses authorized under s. 1011.71(2)-(5),  
51 including lease payments under outstanding or future lease  
52 purchase agreements pursuant to ss. 1001.42 and 1013.15.  
53 Additionally, the plan shall include the costs of retrofitting  
54 and providing for technology implementation, including hardware  
55 and software, for the various sites within the school district.  
56 Surtax revenues may be used for the purpose of servicing bond

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57 indebtedness to finance projects authorized by this subsection,  
58 and any interest accrued thereto may be held in trust to finance  
59 such projects. ~~Neither~~ The proceeds of the surtax, including ~~nor~~  
60 any interest accrued on the revenues of the surtax, may also  
61 ~~thereto shall~~ be used for the operational expenses of  
62 maintaining, renovating, or repairing existing school  
63 facilities, or maintaining, securing, or upgrading technology  
64 equipment for schools.

65 (d) Surtax revenues collected by the Department of Revenue  
66 pursuant to this subsection shall be distributed to the school  
67 board imposing the surtax in accordance with law.

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

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